

ADOPTED

Senator Dugan of the 30th offered the following amendment 1:

1 *Amend the Senate Committee on Public Safety substitute to HB 175 (LC 39 3873S) by*
 2 *inserting after "Inc.;" on line 6 the following:*

3 to amend Code Section 48-5-478 of the Official Code of Georgia Annotated, relating to
 4 constitutional exemption from motor vehicle ad valorem taxation for disabled veterans, so
 5 as to remove a requirement that a motor vehicle display a certain license plate in order to
 6 qualify for an exemption from ad valorem taxation; to limit applicability of such exemption
 7 to a single vehicle; to provide for clarification that such exemption applies to alternative title
 8 ad valorem taxes; to authorize the adoption of rules and regulations;

9 *By inserting between lines 47 and 48 the following:*

10 Code Section 48-5-478 of the Official Code of Georgia Annotated, relating to constitutional
 11 exemption from motor vehicle ad valorem taxation for disabled veterans, is amended by
 12 revising subsection (a) as follows:

13 "(a) A motor vehicle owned by or leased to a disabled veteran who is a citizen and resident
 14 of this state ~~and on which such disabled veteran actually places the free disabled veteran~~
 15 ~~motor vehicle license plate he or she receives pursuant to Code Section 40-2-69~~ is hereby
 16 exempted from all ad valorem taxes for state, county, municipal, and school purposes,
 17 including any alternative title ad valorem tax assessed pursuant to Code Section 48-5C-1.
 18 Such exemption shall be applicable to a single motor vehicle owned by or leased to a
 19 disabled veteran. As used in this Code section, the term 'disabled veteran' shall have the
 20 same meaning as that term is defined in paragraph (1) of subsection (a) of Code

21 Section 48-5-48. The department may issue such rules and regulations as are necessary to
22 implement this subsection."

23 **SECTION 4.**

24 *By replacing "4" with "5" on line 51 and "5" with "6" on line 53.*