

House Bill 1158

By: Representative Ridley of the 6<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to  
2 alternative ad valorem tax on motor vehicles, so as to change the rate of taxation on rental  
3 vehicles; to provide for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to alternative ad  
7 valorem tax on motor vehicles, is amended by revising paragraph (11) of subsection (d) of  
8 Code Section 48-5C-1, relating to definitions, exemption from taxation, allocation and  
9 disbursement of proceeds collected by tag agents, fair market value of vehicle appealable,  
10 and report, as follows:

11 "(11)(A) In the case of rental motor vehicles owned by a rental motor vehicle concern,  
12 the state and local title ad valorem tax ~~fee fees~~ shall be ~~in an amount equal to .625~~  
13 ~~percent of the fair market value of the motor vehicle, and the local title ad valorem tax~~  
14 ~~fee shall be in an amount equal to .625 percent of the fair market value of the motor~~  
15 ~~vehicle, but only if in the immediately prior calendar year the average amount of sales~~  
16 ~~and use tax attributable to the rental charge of each such rental motor vehicle was at~~  
17 ~~least \$400.00 as certified by the state revenue commissioner. If, in the immediately~~  
18 ~~prior calendar year, the average amount of sales and use tax attributable to the rental~~  
19 ~~charge of each such rental motor vehicle was not at least \$400.00, this paragraph shall~~  
20 ~~not apply and such vehicles shall be subject to the state and local title ad valorem tax~~  
21 ~~fees~~ as prescribed in division (b)(1)(B)(ii) of this Code section.

22 (B) Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized  
23 by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution."

24 style="text-align:center">**SECTION 2.**

25 All laws and parts of laws in conflict with this Act are repealed.