

House Bill 186

By: Representatives Ridley of the 22nd, Jones of the 47th, Ridley of the 6th, Ford of the 170th,
Williamson of the 112th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to
2 alternative ad valorem taxation of motor vehicles and title ad valorem tax fee, so as to
3 eliminate the title ad valorem tax fee requirement for certain inherited vehicles; to provide
4 for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to alternative ad
8 valorem taxation of motor vehicles and title ad valorem tax fee, is amended by revising
9 subparagraph (d)(1)(B) as follows:

10 "(B) Upon the death of an owner of a motor vehicle which has become subject to
11 paragraph (1) of subsection (b) of this Code section, the immediate family member or
12 immediate family members of such owner who receive such motor vehicle pursuant to
13 a will or under the rules of inheritance shall not be subject to a state title ad valorem tax
14 fee pursuant to this subsection for such motor vehicle in an amount equal to one-quarter
15 of 1 percent of the fair market value of the motor vehicle and a local title ad valorem
16 tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the

17 ~~motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as~~
18 ~~authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution."~~

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.