

House Bill 297

By: Representatives Anderson of the 10th, Rhodes of the 124th, Meeks of the 178th, Williams of the 148th, Huddleston of the 72nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 40-1-1 of the Official Code of Georgia Annotated, relating to
2 definitions relative to motor vehicles and traffic, so as to revise the definition of
3 "multipurpose off-highway vehicle"; to amend Article 10 of Chapter 5 of Title 48 of the
4 Official Code of Georgia Annotated, relating to ad valorem taxation of motor vehicles and
5 motor homes, so as to define "multipurpose off-highway vehicle" and subclassify such
6 vehicles for ad valorem taxation purposes; to provide that such vehicles shall not be returned
7 or taxed for ad valorem taxation purposes; to provide for related matters; to provide for an
8 effective date and applicability; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Code Section 40-1-1 of the Official Code of Georgia Annotated, relating to definitions
12 relative to motor vehicles and traffic, is amended by revising paragraph (33.1) as follows:

13 "(33.1)(A) 'Multipurpose off-highway vehicle' means any self-propelled, motorized
14 vehicle ~~having features that~~:

15 (i) Has features specifically intended for utility use; ~~and having the following~~
16 ~~characteristics~~:

17 (ii) Was originally manufactured to be primarily used off-highway;

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- 18 ~~(A)~~(iii) Has the capability to transport persons or cargo or both;
- 19 ~~(B)~~(iv) Operates between 25 miles per hour (~~40.2~~ 40 kilometers per hour) and 65
- 20 miles per hour (~~104.6~~ 105 kilometers per hour);
- 21 ~~(C)~~(v) Has an overall width of 80 inches (~~2,030 millimeters~~) (203 centimeters) or
- 22 less, exclusive of accessories or attachments;
- 23 ~~(D)~~(vi) Is designed to travel on four or more wheels;
- 24 ~~(E)~~(vii) Uses a steering wheel for steering control;
- 25 ~~(F)~~(viii) Contains a nonstraddle seat;
- 26 ~~(G)~~(ix) Has a gross vehicle weight rating of less than 4,000 pounds (1,814
- 27 kilograms); and
- 28 ~~(H)~~(x) Has a minimum cargo capacity of 350 pounds (159 kilograms).
- 29 (B) Such term shall not include any all-terrain vehicle, low-speed vehicle, passenger
- 30 car, or personal transportation vehicle."

31 **SECTION 2.**

32 Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad

33 valorem taxation of motor vehicles and motor homes, is amended by adding a new part to

34 read as follows:

35 "Part 8

36 48-5-504.50.

37 (a) As used in this Code section, the term 'multipurpose off-highway vehicle' shall have

38 the same meaning as set forth in Code Section 40-1-1.

39 (b) As authorized pursuant to Article VII, Section I, Paragraph III(b)(3) of the Constitution

40 of Georgia, multipurpose off-highway vehicles shall constitute a separate classification of

41 self-propelled vehicles for ad valorem taxation purposes.

42 (c) On and after January 1, 2026, no multipurpose off-highway vehicle shall be returned
43 for or subject to ad valorem taxation. The procedures prescribed in this chapter for
44 returning tangible personal property for ad valorem taxation and collecting the ad valorem
45 taxes imposed on tangible personal property shall not apply to any multipurpose
46 off-highway vehicle."

47 **SECTION 3.**

48 This Act shall become effective on January 1, 2026, and shall be applicable to taxable years
49 beginning on or after January 1, 2026.

50 **SECTION 4.**

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