

House Bill 808 (COMMITTEE SUBSTITUTE)

By: Representatives Momtahan of the 17th, Powell of the 32nd, Tanner of the 9th, Corbett of the 174th, and Hatchett of the 150th

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 taxes on motor vehicles, so as to revise a definition; to provide for
3 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 taxes on motor vehicles, is amended in Code Section 48-5C-1, relating to
8 definitions, exemption from taxation, allocation and disbursement of proceeds collected by
9 tag agents, fair market value of vehicle appealable, and report, by revising paragraph (3) of
10 subsection (a) as follows:

11 "(3) 'Loaner vehicle' means a motor vehicle owned by a dealer which is withdrawn
12 temporarily from dealer inventory for exclusive use as a courtesy vehicle loaned at no
13 charge for a period not to exceed ~~30~~ 45 days within a 366 day period to any one customer
14 whose motor vehicle is being serviced by such dealer."

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

16 All laws and parts of laws in conflict with this Act are repealed.