

House Bill 1089

By: Representatives Smith of the 133rd, Ridley of the 6th, Corbett of the 174th, and Wiedower of the 119th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated,
2 relating to road tax on motor carriers, so as to increase the penalty for certain violations of
3 registration requirements for motor vehicles operated by motor carriers; to provide for related
4 matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 2 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to road
8 tax on motor carriers, is amended by revising Code Section 48-9-45, relating to penalties,
9 violation of registration provisions, untimely reports, failure to pay, interest, and other
10 punitive measures, as follows:

11 "48-9-45.

12 (a) Whenever any motor carrier operates a motor vehicle in violation of the registration
13 provisions of this article, the motor carrier shall be subject to a penalty of ~~\$25.00~~ \$145.00
14 for each motor vehicle in violation.

15 (b) Whenever any motor carrier required to file a report as provided by this article fails to
16 file the report within the time prescribed, he or she shall be subject to a penalty of \$25.00
17 for each failure to file.

18 (c) Whenever any motor carrier fails to pay the road taxes or any part of the road taxes due
19 pursuant to this article, the motor carrier shall be subject to a penalty of \$10.00 or 10
20 percent of the amount of the unpaid tax due, whichever is greater, and to interest on the
21 unpaid tax at the rate specified in Code Section 48-2-40 from the time the road tax became
22 due until the tax is paid.

23 (d) Any penalties and interest imposed by this Code section shall be assessed and collected
24 by the commissioner in the manner provided by law. In addition to imposing penalties and
25 interest, the commissioner may suspend or revoke any certificate, permit, or other evidence
26 of right issued by the commissioner and held by the motor carrier found to be in default."

27 **SECTION 2.**

28 This Act shall become effective on July 1, 2022.

29 **SECTION 3.**

30 All laws and parts of laws in conflict with this Act are repealed.