

House Bill 347

By: Representatives Fleming of the 114th, Carpenter of the 4th, Crowe of the 118th, and McCollum of the 30th

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 revise the definition of a rental motor
3 vehicle with respect to the tax; to provide for related matters; to repeal conflicting laws; and
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

12 "(5) 'Rental motor vehicle' means:

13 (A) A a motor vehicle designed to carry 15 or fewer passengers and used primarily for
14 the transportation of persons that is rented or leased without a driver; or

15 (B) Any motor vehicle that has been significantly modified at a manufacturing facility
16 in this state, provided that:

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- 17 (i) Such manufacturing facility is operated by the owner of such motor vehicle;
18 (ii) Such owner primarily uses such motor vehicle by renting or leasing it without a
19 driver to other businesses; and
20 (iii) Such rental or lease transactions are subject to Georgia state and local sales and
21 use taxes."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.