

House Bill 523

By: Representatives Williams of the 168th, Jackson of the 128th, Lim of the 98th, Mitchell of the 88th, and Hugley of the 141st

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 provide an exclusion for motor
3 vehicles owned or leased by or to a nonprofit organization or entity that is exempt from
4 taxation under Section 501(c) of the federal Internal Revenue Code which provides services
5 in this state pursuant to a grant issued and overseen by the Office of Head Start; to provide
6 for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

14 "(19) Motor vehicles owned or leased by or to a nonprofit organization or entity that is
15 exempt from taxation under Section 501(c) of the federal Internal Revenue Code which
16 provides Head Start program services in this state pursuant to a grant issued and overseen

17 by the Office of Head Start of the Office of the Administration for Children and Families
18 of the United States Department of Health and Human Services shall not be subject to the
19 state and local title ad valorem tax fees provided for under paragraph (1) of subsection (b)
20 of this Code section."

21 **SECTION 2.**

22 All laws and parts of laws in conflict with this Act are repealed.