

House Bill 931 (COMMITTEE SUBSTITUTE)

By: Representatives Cantrell of the 22nd, Thomas of the 65th, Jones of the 25th, Barton of the 5th, Gambill of the 15th, and others

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 exclude the value of certain equipment
3 or modifications related to wheelchair accessibility from the fair market value of new motor
4 vehicles; to provide for related matters; to provide for an effective date and applicability; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

13 "(D) For a new motor vehicle, the retail selling price, less any reduction for the trade-in
14 value of another motor vehicle and any rebate. The retail selling price shall include any
15 charges for labor, freight, delivery, dealer fees and similar charges, tangible accessories,
16 dealer add-ons, and mark-ups, but shall not include any federal retailers' excise tax,

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17 upgrades or enhancements to enable or accommodate individuals who use wheelchairs
18 for ambulation, or extended warranty, service contract, maintenance agreement, or
19 similar products itemized on the dealer's invoice to the customer or any finance,
20 insurance, and interest charges for deferred payments billed separately. No reduction
21 for the trade-in value of another motor vehicle shall be taken unless the name of the
22 owner and the vehicle identification number of such trade-in motor vehicle are shown
23 on the bill of sale;"

24 **SECTION 2.**

25 This Act shall become effective on January 1, 2023, and shall be applicable to titles issued
26 on or after such date.

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.