



GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

2014 GATO Tax Commissioners

For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

May 2014

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PROPERTY TAX LEGISLATION





Georgia Department of Revenue

House Bill 399

- Amends O.C.G.A. § 6-3-21
 - Taxation of Atlanta Airport Concessionaires
 - Only applicable to Clayton County



Georgia Department of Revenue

House Bill 399

- Effective upon signature of Governor



House Bill 399 (AS PASSED HOUSE AND SENATE)

By: Representatives Knight of the 130th, Hamilton of the 24th, Stephens of the 165th, Kaiser of the 59th, Stephens of the 164th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 3 of Title 6 of the Official Code of Georgia Annotated,
2 relating to powers of local governments as to air facilities, so as to clarify which type of
3 interests in real property may be subject to ad valorem taxation; 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 3 of Title 6 of the Official Code of Georgia Annotated, relating to
8 powers of local governments as to air facilities, is amended by revising Code Section 6-3-21,
9 relating to lands acquired, owned, leased, controlled, or occupied by local governments
10 deemed for public purposes, as follows:

11 "6-3-21.

12 Any lands acquired, owned, leased, controlled, or occupied by counties, municipalities, or
13 other political subdivisions for the purpose or purposes enumerated in Code Section 6-3-20
14 shall be and are declared to be acquired, owned, leased, controlled, or occupied for public,
15 governmental, and municipal purposes; provided, however, that with respect to facilities
16 located on such lands, which lands are located outside of the territorial limits of the
17 political subdivision that leases such lands and which are leased to, controlled, or occupied
18 by private parties, the interests created in such private parties, for the purpose of ad
19 valorem taxation only, are declared not to be used for public, governmental, or municipal
20 purposes and said resulting interests, ~~regardless of the extent of such interest, whether~~
21 ~~possessory or an estate in land~~ so long as the interests create an estate in land, are subject
22 to ad valorem taxation; provided, further, that the underlying fee interest in such property
23 which remains vested in the county, municipality, or other political subdivision shall be
24 deemed to be used for public, governmental, and municipal purposes. The municipality's
25 interest in lands and the facilities located thereon located inside the territorial limits of a
26 municipality which are owned by that municipality for the purposes enumerated in Code

27 Section 6-3-20, are declared to be used for public, governmental, or municipal purposes
28 and are not subject to ad valorem taxation."

29 **SECTION 2.**

30 This Act shall become effective upon its approval by the Governor or upon its becoming law
31 without such approval.

32 **SECTION 3.**

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



House Bill 729

Title Ad Valorem Tax

- Amends O.C.G.A. § 48-5C-1
 - Fair Market Value (FMV) Definition for Used Vehicles
 - Trade-in Value will be limited to the value listed in GRATIS. (formerly negotiated value)
 - If the FMV is based on an alternative used car market guide, the trade-in shall also be based on the alternative used car market guide.



House Bill 729

- Leased-Loaners: A dealer may title and register a leased vehicle for use as a loaner*
 - *This conforms to a letter ruling issued by DOR
- Lease Trade-in: A lessor may claim a reduction for Trade-in Value when a leased vehicle is returned to the dealer by the lessee and the same or different lessee leases another vehicle.



House Bill 729

- Kit (Assembled Vehicle) valuation is the greater of:
 - Retail selling price
 - Title Ad Valorem Tax Assessment Manual
 - Note: I doubt that either of these exist!



House Bill 729

- Standardized Form for all dealers to use to calculate TAVT.
 - Attached to dealer's purchase order or bill of sale
 - Has the customer's current registration to validate the trade in vehicle
 - Has purchaser's dealer temporary operating permit (TOP) to reduce duplicates
 - Has dealer certification of compliance



House Bill 729

- In addition to late penalties, provides for additional consequences for any person including a new or used motor vehicle dealer that fails to submit Title Ad Valorem Tax Fees and
 - Apply for title and registration within 30 days
 - Finalize an ETR within 30 days



House Bill 729

- Additional consequences for a used motor vehicle dealer
 - Add civil fines not to exceed \$500.00 for used motor vehicle dealers.
 - The failure may be the basis for revocation or suspension of their dealer license issued by the Secretary of State's Professional Licensing Board.



House Bill 729

- Additional consequences for any person
 - A used motor vehicle dealer that knowingly and willfully fails to apply for title and registration within 30 days shall be a guilty of a misdemeanors of a high and aggravated nature
 - DOR will provide a complaint form



House Bill 729

- Distribution of TAVT to taxing jurisdictions
 - Tag agent may retain up to 1% to defray the cost of administration
 - 1% administration fee deposited in county's general fund
 - Forfeiture of fee + pay interest to local taxing jurisdictions if TC fails to remit the local portion within 20 days



House Bill 729

- If pursuant to a divorce decree, vehicle transfers treated like family transfers.
 - If under ad valorem tax, the party may exercise an option to remain under ad valorem tax, or pay the full TAVT
 - If already under TAVT, the same rate as a family member ($\frac{1}{4}$ of 1% State and $\frac{1}{4}$ of 1% Local)



House Bill 729

- Any dealer is allowed to apply for a refund on behalf of the person that purchased a motor vehicle from such dealer
- The dealer shall promptly pay to the purchaser any refund received by the dealer, but no later than 10 days after receipt of such refund



Georgia Department of Revenue

House Bill 729

- Section 2 amends O.C.G.A. §§ 40-2-8; 40-2-29
 - New and Used Motor Vehicle Dealers shall issue Dealer Temporary License Plates (TOP) for 45 days
 - County Tag Agent shall provide a single extension for 30 days
 - DOR will adopt the appropriate application form and amend rules to demonstration such extension



Georgia Department of Revenue

House Bill 729

- Section 3 amends O.C.G.A. §§ 40-3-2; 40-3-32
 - DOR/MVD can no longer accept application for a certificate of title for
 - First certificate of title or title transfer
 - Any transfer of title by a dealer
 - DOR/MVD shall only accept a title application:
 - Replacement
 - By operation of law
 - Add or remove a security interest or lien
 - Salvage application from an insurance company or an owner retained salvage
 - Rebuilt title application for a licensed rebuilder

House Bill 729 (AS PASSED HOUSE AND SENATE)

By: Representatives Rice of the 95th, Geisinger of the 48th, and Oliver of the 82nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to
2 definitions, exemption from taxation, allocation and disbursement of proceeds collected by
3 tag agents, fair market value of vehicle appealable, and report, so as to change the manner
4 for determining fair market value of motor vehicles subject to the tax; to provide for the fair
5 market value determination of kit cars; to provide for credit for trade-in vehicle in certain
6 lease transactions; to provide for fees of the tag agent; to provide for the promulgation of a
7 standardized form; to provide for the submission of title applications and title ad valorem tax
8 fees by dealers; to provide for penalties for failure to submit title applications and title ad
9 valorem tax fees timely; to provide for certain refunds; to provide for transfers as a result of
10 a divorce decree or court order; to amend Title 40 of the Official Code of Georgia Annotated,
11 relating to motor vehicles and traffic, so as to provide for an expiration period for temporary
12 license plates; to require that applications be submitted to the county where the vehicle will
13 be registered; to provide for extensions of the registration period under certain circumstances;
14 to provide for related matters; to repeal conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

16 **SECTION 1.**

17 Code Section 48-5C-1 of the Official Code of Georgia Annotated, relating to definitions,
18 exemption from taxation, allocation and disbursement of proceeds collected by tag agents,
19 fair market value of vehicle appealable, and report, is amended by revising the Code section
20 as follows:

21 "48-5C-1.

22 (a) As used in this Code section, the term:

23 (1) 'Fair market value of the motor vehicle' means:

24 (A) For a used motor vehicle, the average of the current fair market value and the
25 current wholesale value of a motor vehicle for a vehicle listed in the current motor
26 vehicle ad valorem assessment manual utilized by the state revenue commissioner and

H. B. 729

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27 based upon a nationally recognized motor vehicle industry pricing guide for fair market
 28 and wholesale market values in determining the taxable value of a motor vehicle under
 29 Code Section 48-5-442, and, in the case of a used car dealer, less any reduction for the
 30 trade-in value of another motor vehicle which shall also be based upon the average of
 31 the current fair market value and the current wholesale value of the trade-in motor
 32 vehicle listed in the current motor vehicle ad valorem assessment manual utilized by
 33 the state revenue commissioner and based upon a nationally recognized motor vehicle
 34 industry pricing guide for fair market and wholesale market values in determining the
 35 taxable value of a motor vehicle under Code Section 48-5-442;

36 (B) For a used motor vehicle which is not so listed in such current motor vehicle ad
 37 valorem assessment manual, the value from the bill of sale or the value from a reputable
 38 used car market guide designated by the commissioner, whichever is greater, and, in the
 39 case of a used car dealer, less any reduction for the trade-in value of another motor
 40 vehicle; provided, however, that, if the value of the motor vehicle is based upon a
 41 reputable used car market guide designated by the commissioner, then the value of the
 42 trade-in shall also be based upon the same reputable used car market guide;

43 ~~(C) Upon written application and supporting documentation submitted by an applicant~~
 44 ~~under this Code section, a county tag agent may deviate from the fair market value as~~
 45 ~~defined in subparagraph (A) or (B) of this paragraph based upon mileage and condition~~
 46 ~~of the used vehicle. Supporting documentation may include, but not be limited to, bill~~
 47 ~~of sale, odometer statement, and values from reputable pricing guides. The fair market~~
 48 ~~value as determined by the county tag agent pursuant to this subparagraph shall be~~
 49 ~~appealable as provided in subsection (e) of this Code section; or~~

50 ~~(D)~~(C) For a new motor vehicle, the greater of the retail selling price or, in the case of
 51 a lease of a new motor vehicle, the agreed upon value of the vehicle pursuant to the
 52 lease agreement or the average of the current fair market value and the current
 53 wholesale value of a motor vehicle for a vehicle listed in the current motor vehicle ad
 54 valorem assessment manual utilized by the state revenue commissioner in determining
 55 the taxable value of a motor vehicle under Code Section 48-5-442, less any reduction
 56 for the trade-in value of another motor vehicle as stated in the bill of sale and any rebate
 57 or any cash discounts provided by the selling dealer and taken at the time of sale. The
 58 retail selling price or agreed upon value shall include any charges for labor, freight,
 59 delivery, dealer fees, and similar charges and dealer add-ons and mark-ups; but shall
 60 not include any extended warranty or maintenance agreement itemized on the dealer's
 61 invoice to the customer or any finance, insurance, and interest charges for deferred
 62 payments billed separately; or

63 (D) In the case of a kit car which is assembled by the purchaser from parts supplied by
 64 a manufacturer, the greater of the retail selling price of the kit or the average of the
 65 current fair market value and the current wholesale value of the motor vehicle if listed
 66 in the current motor vehicle ad valorem assessment manual utilized by the state revenue
 67 commissioner and based upon a nationally recognized motor vehicle industry pricing
 68 guide for fair market and wholesale market values in determining the taxable value of
 69 a motor vehicle under Code Section 48-5-442. A kit car shall not include a rebuilt or
 70 salvage vehicle.

71 Upon written application and supporting documentation submitted by an applicant under
 72 this Code section, a county tag agent may deviate from the fair market value as defined
 73 in subparagraph (A) or (B) of this paragraph based upon mileage and condition of the
 74 used vehicle. Supporting documentation may include, but shall not be limited to, bill of
 75 sale, odometer statement, and values from reputable pricing guides. The fair market
 76 value as determined by the county tag agent pursuant to this paragraph shall be
 77 appealable as provided in subsection (e) of this Code section.

78 (2) 'Immediate family member' means spouse, parent, child, sibling, grandparent, or
 79 grandchild.

80 (3) 'Loaner vehicle' means a motor vehicle owned or leased by a dealer which is
 81 withdrawn temporarily from dealer inventory for exclusive use as a courtesy vehicle
 82 loaned at no charge for a period not to exceed 30 days within a 366 day period to any one
 83 customer whose motor vehicle is being serviced by such dealer.

84 (4) 'Rental charge' means the total value received by a rental motor vehicle concern for
 85 the rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including
 86 the total cash and nonmonetary consideration for the rental or lease, including, but not
 87 limited to, charges based on time or mileage and charges for insurance coverage or
 88 collision damage waiver but excluding all charges for motor fuel taxes or sales and use
 89 taxes.

90 (5) 'Rental motor vehicle' means a motor vehicle designed to carry 15 or fewer
 91 passengers and used primarily for the transportation of persons that is rented or leased
 92 without a driver.

93 (6) 'Rental motor vehicle concern' means a person or legal entity which owns or leases
 94 five or more rental motor vehicles and which regularly rents or leases such vehicles to the
 95 public for value.

96 (7) 'Trade-in value' means the fair market value of the motor vehicle, as defined in
 97 paragraph (1) of this subsection, as stated in the bill of sale for a vehicle which has been
 98 traded in to the dealer in a transaction involving the purchase of another vehicle from the
 99 dealer. When a lessor receives a motor vehicle which was returned to the lessor by a

100 lessee and the lessor utilizes such vehicle as a trade-in in the purchase of another motor
 101 vehicle to be leased to the same or a different lessee, such lessor shall receive a reduction
 102 for the trade-in value of such trade-in vehicle in determining the fair market value of the
 103 vehicle being purchased.

104 (b)(1)(A) Except as otherwise provided in this subsection, any motor vehicle for which
 105 a title is issued in this state on or after March 1, 2013, shall be exempt from sales and
 106 use taxes to the extent provided under paragraph (95) of Code Section 48-8-3 and shall
 107 not be subject to the ad valorem tax as otherwise required under Chapter 5 of this title.
 108 Any such motor vehicle shall be titled as otherwise required under Title 40 but shall be
 109 subject to a state title fee and a local title fee which shall be alternative ad valorem taxes
 110 as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.
 111 Motor vehicles registered under the International Registration Plan shall not be subject
 112 to state and local title ad valorem tax fees but shall continue to be subject to
 113 apportioned ad valorem taxation under Article 10 of Chapter 5 of this title.

114 (B)(i) As used in this subparagraph, the term:

115 (I) 'Local base amount' means \$1 billion.

116 (II) 'Local current collection amount' means the total amount of sales and use taxes
 117 on the sale of motor vehicles under Chapter 8 of this title and motor vehicle local
 118 ad valorem tax proceeds under this Code section and Chapter 5 of this title which
 119 were collected during the calendar year which immediately precedes the tax year in
 120 which the title ad valorem tax adjustments are required to be made under this
 121 subparagraph.

122 (III) 'Local target collection amount' means an amount equal to the local base
 123 amount added to the product of 2 percent of the local base amount multiplied by the
 124 number of years since 2012 with a maximum amount of \$1.2 billion.

125 (IV) 'State base amount' means \$535 million.

126 (V) 'State current collection amount' means the total amount of sales and use taxes
 127 on the sale of motor vehicles under Chapter 8 of this title and motor vehicle state ad
 128 valorem tax proceeds under this Code section and Chapter 5 of this title which were
 129 collected during the calendar year which immediately precedes the tax year in
 130 which the state and local title ad valorem tax rate is to be reviewed for adjustment
 131 under division (xiv) of this subparagraph. Notwithstanding the other provisions of
 132 this subdivision to the contrary, the term 'state current collection amount' for
 133 the 2014 calendar year for the purposes of the 2015 review under division (xiv) of
 134 this subparagraph shall be adjusted so that such amount is equal to the amount of
 135 motor vehicle state ad valorem tax proceeds that would have been collected under
 136 this Code section in 2014 if the combined state and local title ad valorem tax rate

137 was 7 percent of the fair market value of the motor vehicle less any trade-in value
138 plus the total amount of motor vehicle state ad valorem tax proceeds collected under
139 Chapter 5 of this title during 2014.

140 (VI) 'State target collection amount' means an amount equal to the state base
141 amount added to the product of 2 percent of the state base amount multiplied by the
142 number of years since 2012.

143 (ii) The combined state and local title ad valorem tax shall be at a rate equal to:

144 (I) For the period commencing March 1, 2013, through December 31, 2013, 6.5
145 percent of the fair market value of the motor vehicle;

146 (II) For the 2014 tax year, 6.75 percent of the fair market value of the motor
147 vehicle; and

148 (III) Except as provided in division (xiv) of this subparagraph, for the 2015 and
149 subsequent tax years, 7 percent of the fair market value of the motor vehicle.

150 (iii) For the period commencing March 1, 2013, through December 31, 2013, the
151 state title ad valorem tax shall be at a rate equal to 57 percent of the tax rate specified
152 in division (ii) of this subparagraph, and the local title ad valorem tax shall be at a rate
153 equal to 43 percent of the tax rate specified in division (ii) of this subparagraph.

154 (iv) For the 2014 tax year, the state title ad valorem tax shall be at a rate equal to 55
155 percent of the tax rate specified in division (ii) of this subparagraph, and the local title
156 ad valorem tax shall be at a rate equal to 45 percent of the tax rate specified in
157 division (ii) of this subparagraph.

158 (v) For the 2015 tax year, the state title ad valorem tax shall be at a rate equal to 55
159 percent of the tax rate specified in division (ii) of this subparagraph, and the local title
160 ad valorem tax shall be at a rate equal to 45 percent of the tax rate specified in
161 division (ii) of this subparagraph.

162 (vi) For the 2016 tax year, except as otherwise provided in division (xiii) of this
163 subparagraph, the state title ad valorem tax shall be at a rate equal to 53.5 percent of
164 the tax rate specified in division (ii) of this subparagraph, and the local title ad
165 valorem tax shall be at a rate equal to 46.5 percent of the tax rate specified in division
166 (ii) of this subparagraph.

167 (vii) For the 2017 tax year, except as otherwise provided in divisions (xiii) and (xiv)
168 of this subparagraph, the state title ad valorem tax shall be at a rate equal to 44 percent
169 of the tax rate specified in division (ii) of this subparagraph, and the local title ad
170 valorem tax shall be at a rate equal to 56 percent of the tax rate specified in division
171 (ii) of this subparagraph.

172 (viii) For the 2018 tax year, except as otherwise provided in division (xiii) of this
173 subparagraph, the state title ad valorem tax shall be at a rate equal to 40 percent of the

174 tax rate specified in division (ii) of this subparagraph, and the local title ad valorem
175 tax shall be at a rate equal to 60 percent of the tax rate specified in division (ii) of this
176 subparagraph.

177 (ix) For the 2019 tax year, except as otherwise provided in divisions (xiii) and (xiv)
178 of this subparagraph, the state title ad valorem tax shall be at a rate equal to 36 percent
179 of the tax rate specified in division (ii) of this subparagraph, and the local title ad
180 valorem tax shall be at a rate equal to 64 percent of the tax rate specified in division
181 (ii) of this subparagraph.

182 (x) For the 2020 tax year, except as otherwise provided in division (xiii) of this
183 subparagraph, the state title ad valorem tax shall be at a rate equal to 34 percent of the
184 tax rate specified in division (ii) of this subparagraph, and the local title ad valorem
185 tax shall be at a rate equal to 66 percent of the tax rate specified in division (ii) of this
186 subparagraph.

187 (xi) For the 2021 tax year, except as otherwise provided in division (xiii) of this
188 subparagraph, the state title ad valorem tax shall be at a rate equal to 30 percent of the
189 tax rate specified in division (ii) of this subparagraph, and the local title ad valorem
190 tax shall be at a rate equal to 70 percent of the tax rate specified in division (ii) of this
191 subparagraph.

192 (xii) For the 2022 and all subsequent tax years, except as otherwise provided in
193 division (xiii) of this subparagraph for tax years 2022, 2023, and 2024 and except as
194 otherwise provided in division (xiv) of this subparagraph for tax year 2023, the state
195 title ad valorem tax shall be at a rate equal to 28 percent of the tax rate specified in
196 division (ii) of this subparagraph, and the local title ad valorem tax shall be at a rate
197 equal to 72 percent of the tax rate specified in division (ii) of this subparagraph.

198 (xiii) Beginning in 2016, by not later than January 15 of each tax year through
199 the 2022 tax year, the state revenue commissioner shall determine the local target
200 collection amount and the local current collection amount for the preceding calendar
201 year. If such local current collection amount is equal to or within 1 percent of the
202 local target collection amount, then the state title ad valorem tax rate and the local title
203 ad valorem tax rate for such tax year shall remain at the rate specified in this
204 subparagraph for that year. If the local current collection amount is more than 1
205 percent greater than the local target collection amount, then the local title ad valorem
206 tax rate for such tax year shall be reduced automatically by operation of this division
207 by such percentage amount as may be necessary so that, if such rate had been in effect
208 for the calendar year under review, the local current collection amount would have
209 produced an amount equal to the local target collection amount, and the state title ad
210 valorem tax rate for such tax year shall be increased by an equal amount to maintain

211 the combined state and local title ad valorem tax rate at the rate specified in division
 212 (ii) of this subparagraph. If the local current collection amount is more than 1 percent
 213 less than the local target collection amount, then the local title ad valorem tax rate for
 214 such tax year shall be increased automatically by operation of this division by such
 215 percentage amount as may be necessary so that, if such rate had been in effect for the
 216 calendar year under review, the local current collection amount would have produced
 217 an amount equal to the local target collection amount, and the state title ad valorem
 218 tax rate for such tax year shall be reduced by an equal amount to maintain the
 219 combined state and local title ad valorem tax rate at the rate specified in division (ii)
 220 of this subparagraph. In the event of an adjustment of such ad valorem tax rates, by
 221 not later than January 31 of such tax year, the state revenue commissioner shall notify
 222 the tax commissioner of each county in this state of the adjusted rate amounts. The
 223 effective date of such adjusted rate amounts shall be January 1 of such tax year.

224 (xiv) In tax years 2015, 2018, and 2022, by not later than July 1 of each such tax
 225 year, the state revenue commissioner shall determine the state target collection
 226 amount and the state current collection amount for the preceding calendar year. If
 227 such state current collection amount is greater than, equal to, or within 1 percent of
 228 the state target collection amount after making the adjustment, if any, required in
 229 division (xiii) of this subparagraph, then the combined state and local title ad valorem
 230 tax rate provided in division (ii) of this subparagraph shall remain at the rate specified
 231 in such division. If the state current collection amount is more than 1 percent less
 232 than the state target collection amount after making the adjustment, if any, required
 233 by division (xiii) of this subparagraph, then the combined state and local title ad
 234 valorem tax rate provided in division (ii) of this subparagraph shall be increased
 235 automatically by operation of this division by such percentage amount as may be
 236 necessary so that, if such rate had been in effect for the calendar year under review,
 237 the state current collection amount would have produced an amount equal to the state
 238 target collection amount, and the state title ad valorem tax rate and the local title ad
 239 valorem tax rate for the tax year in which such increase in the combined state and
 240 local title ad valorem tax rate shall become effective shall be adjusted from the rates
 241 specified in this subparagraph or division (xiii) of this subparagraph for such tax year
 242 such that the proceeds from such increase in the combined state and local title ad
 243 valorem tax rate shall be allocated in full to the state. In the event of an adjustment
 244 of the combined state and local title ad valorem tax rate, by not later than August 31
 245 of such tax year, the state revenue commissioner shall notify the tax commissioner of
 246 each county in this state of the adjusted combined state and local title ad valorem tax
 247 rate for the next calendar year. The effective date of such adjusted combined state

248 and local title ad valorem tax rate shall be January 1 of the next calendar year.
 249 Notwithstanding the provisions of this division, the combined state and local title ad
 250 valorem tax rate shall not exceed 9 percent.

251 (xv) The state revenue commissioner shall promulgate such rules and regulations as
 252 may be necessary and appropriate to implement and administer this Code section,
 253 including, but not limited to, rules and regulations regarding appropriate public
 254 notification of any changes in rate amounts and the effective date of such changes and
 255 rules and regulations regarding appropriate enforcement and compliance procedures
 256 and methods for the implementation and operation of this Code section. The state
 257 revenue commissioner shall promulgate a standardized form to be used by all dealers
 258 of new and used vehicles in this state in order to ease the administration of this Code
 259 section. The state revenue commissioner may promulgate and implement rules and
 260 regulations as may be necessary to permit seller financed sales of used vehicles to be
 261 assessed 2.5 percentage points less than the rate specified in division ~~(b)(1)(B)~~(ii) of
 262 this Code section subparagraph.

263 (C) The application for title and the state and local title ad valorem tax fees provided
 264 for in subparagraph (A) of this paragraph shall be paid to the tag agent in the county
 265 where the motor vehicle is to be registered and shall be paid at the time the application
 266 for a certificate of title is submitted or, in the case of an electronic title transaction, at
 267 the time when the electronic title transaction is finalized. In an electronic title
 268 transaction, the state and local title ad valorem tax fees shall be remitted electronically
 269 directly to the county tag agent. A dealer of new or used motor vehicles ~~may accept~~
 270 shall make such application for title and state and local title ad valorem tax fees on
 271 behalf of the purchaser of a new or used motor vehicle for the purpose of submitting or,
 272 in the case of an electronic title application, finalizing such title application and
 273 remitting state and local title ad valorem tax fees.

274 (D) There shall be a penalty imposed on any person who, in the determination of the
 275 commissioner, falsifies any information in any bill of sale used for purposes of
 276 determining the fair market value of the motor vehicle. Such penalty shall not
 277 exceed \$2,500.00 as a state penalty and shall not exceed \$2,500.00 as a local penalty
 278 as determined by the commissioner. Such determination shall be made within 60 days
 279 of the commissioner receiving information of a possible violation of this paragraph.

280 (E) Except in the case in which an extension of the registration period has been granted
 281 by the county tag agent under Code Section 40-2-20, a dealer of new or used motor
 282 vehicles that ~~accepts~~ makes an application for title and collects state and local title ad
 283 valorem tax fees from a purchaser of a new or used motor vehicle and does not submit
 284 or, in the case of an electronic title transaction, finalize such application for title and

285 remit such state and local title ad valorem tax fees to the county tag agent within 30
 286 days following the date of purchase shall be liable to the county tag agent for an amount
 287 equal to 5 percent of the amount of such state and local title ad valorem tax fees. An
 288 additional penalty equal to 10 percent of the amount of such state and local title ad
 289 valorem tax fees shall be imposed if such payment is not transmitted within 60 days
 290 following the date of purchase. An additional penalty equal to 15 percent of the amount
 291 of such state and local title ad valorem tax fees shall be imposed if such payment is not
 292 transmitted within 90 days following the date of purchase, and an additional penalty
 293 equal to 20 percent of the amount of such state and local title ad valorem tax fees shall
 294 be imposed if such payment is not transmitted within 120 days following the date of
 295 purchase. An additional penalty equal to 25 percent of the amount of such state and
 296 local title ad valorem tax fees shall be imposed for each subsequent 30 day period in
 297 which the payment is not transmitted. In addition, any such dealer of used motor
 298 vehicles who fails to make the application for title and submit or, in the case of an
 299 electronic title transaction, finalize such application for title and remit such state and
 300 local title ad valorem tax fees to the county tag agent within 30 days following the date
 301 of purchase shall also be subject to civil fines not to exceed \$500.00 per transaction,
 302 and such failure may be the basis for the revocation or suspension of such dealer's
 303 license under Chapter 47 of Title 43.

304 (F) A dealer of new or used motor vehicles that ~~accepts~~ makes an application for title
 305 and collects state and local title ad valorem tax fees from a purchaser of a new or used
 306 motor vehicle and converts such fees to his or her own use shall be guilty of theft by
 307 conversion and, upon conviction, shall be punished as provided in Code
 308 Section 16-8-12.

309 (2) A person or entity acquiring a salvage title pursuant to subsection (b) of Code
 310 Section 40-3-36 shall not be subject to the fee specified in paragraph (1) of this
 311 subsection but shall be subject to a state title ad valorem tax fee in an amount equal to 1
 312 percent of the fair market value of the motor vehicle. Such state title ad valorem tax fee
 313 shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph
 314 III(b)(3) of the Georgia Constitution.

315 (c)(1) The amount of proceeds collected by tag agents each month as state and local title
 316 ad valorem tax fees, state salvage title ad valorem tax fees, administrative fees, penalties,
 317 and interest pursuant to subsection (b) of this Code section shall be allocated and
 318 disbursed as provided in this subsection.

319 (2) For the 2013 tax year and in each subsequent tax year, the amount of such funds shall
 320 be disbursed within 20 days following the end of each calendar month as follows:

321 (A) State title ad valorem tax fees, state salvage title ad valorem tax fees,
 322 administrative fees, penalties, and interest shall be remitted to the state revenue
 323 commissioner who shall deposit such proceeds in the general fund of the state less an
 324 amount to be retained by the tag agent not to exceed 1 percent of the total amount
 325 otherwise required to be remitted under this subparagraph to defray the cost of
 326 administration. Such retained amount shall be remitted to the collecting county's
 327 general fund. Failure by the tag agent to disburse within such 20 day period shall result
 328 in a forfeiture of such administrative fee plus interest on such amount at the rate
 329 specified in Code Section 48-2-40; and

330 (B) Local title ad valorem tax fees, administrative fees, penalties, and interest shall be
 331 designated as local government ad valorem tax funds. The tag agent shall then
 332 distribute the proceeds as specified in paragraph (3) of this subsection, less an amount
 333 to be retained by the tag agent not to exceed 1 percent of the total amount otherwise
 334 required to be distributed under this subparagraph to defray the cost of administration.
 335 Such retained amount shall be remitted to the collecting county's general fund. Failure
 336 by the tag agent to disburse within such 20 day period shall result in a forfeiture of such
 337 administrative fee plus interest on such amount at the rate specified in Code
 338 Section 48-2-40.

339 (3) The local title ad valorem tax fee proceeds required under this subsection shall be
 340 distributed as follows:

341 (A) The tag agent of the county shall within 20 days following the end of each calendar
 342 month allocate and distribute to the county governing authority and to municipal
 343 governing authorities, the board of education of the county school district, and the
 344 board of education of any independent school district located in such county an amount
 345 of those proceeds necessary to offset any reduction in ad valorem tax on motor vehicles
 346 collected under Chapter 5 of this title in the taxing jurisdiction of each governing
 347 authority and school district from the amount of ad valorem taxes on motor vehicles
 348 collected under Chapter 5 of this title in each such governing authority and school
 349 district during the same calendar month of 2012. This reduction shall be calculated by
 350 subtracting the amount of ad valorem tax on motor vehicles collected under Chapter 5
 351 of this title in each such taxing jurisdiction from the amount of ad valorem tax on motor
 352 vehicles collected under Chapter 5 of this title in that taxing jurisdiction in the same
 353 calendar month of 2012. In the event that the local title ad valorem tax fee proceeds are
 354 insufficient to fully offset such reduction in ad valorem taxes on motor vehicles, the tag
 355 agent shall allocate a proportionate amount of the proceeds to each governing authority
 356 and to the board of education of each such school district, and any remaining shortfall
 357 shall be paid from the following month's local title ad valorem tax fee proceeds. In the

358 event that a shortfall remains, the tag agent shall continue to first allocate local title ad
359 valorem tax fee proceeds to offset such shortfalls until the shortfall has been fully
360 repaid; and

361 (B) Of the proceeds remaining following the allocation and distribution under
362 subparagraph (A) of this paragraph, the tag agent shall allocate and distribute to the
363 county governing authority and to municipal governing authorities, the board of
364 education of the county school district, and the board of education of any independent
365 school district located in such county the remaining amount of those proceeds in the
366 manner provided in this subparagraph. Such proceeds shall be deposited in the general
367 fund of such governing authority or board of education and shall not be subject to any
368 use or expenditure requirements provided for under any of the following described local
369 sales and use taxes but shall be authorized to be expended in the same manner as
370 authorized for the ad valorem tax revenues on motor vehicles under Chapter 5 of this
371 title which would otherwise have been collected for such governing authority or board
372 of education. Of such remaining proceeds:

373 (i) An amount equal to one-third of such proceeds shall be distributed to the board
374 of education of the county school district and the board of education of each
375 independent school district located in such county in the same manner as required for
376 any local sales and use tax for educational purposes levied pursuant to Part 2 of
377 Article 3 of Chapter 8 of this title currently in effect. If such tax is not currently in
378 effect, such proceeds shall be distributed to such board or boards of education in the
379 same manner as if such tax were in effect;

380 (ii)(I) Except as otherwise provided in this division, an amount equal to one-third
381 of such proceeds shall be distributed to the governing authority of the county and
382 the governing authority of each qualified municipality located in such county in the
383 same manner as specified under the distribution certificate for the joint county and
384 municipal sales and use tax under Article 2 of Chapter 8 of this title currently in
385 effect.

386 (II) If such tax were never in effect, such proceeds shall be distributed to the
387 governing authority of the county and the governing authority of each qualified
388 municipality located in such county on a pro rata basis according to the ratio of the
389 population that each such municipality bears to the population of the entire county.

390 (III) If such tax is currently in effect as well as a local option sales and use tax for
391 educational purposes levied pursuant to a local constitutional amendment, an
392 amount equal to one-third of such proceeds shall be distributed in the same manner
393 as required under subdivision (I) of this division and an amount equal to one-third

394 of such proceeds shall be distributed to the board of education of the county school
395 district.

396 (IV) If such tax is not currently in effect and a local option sales and use tax for
397 educational purposes levied pursuant to a local constitutional amendment is
398 currently in effect, such proceeds shall be distributed to the board of education of
399 the county school district and the board of education of any independent school
400 district in the same manner as required under ~~that~~ such local constitutional
401 amendment.

402 (V) If such tax is not currently in effect and a homestead option sales and use tax
403 under Article 2A of Chapter 8 of this title is in effect, such proceeds shall be
404 distributed to the governing authority of the county, each qualified municipality, and
405 each existing municipality in the same proportion as otherwise required under Code
406 Section 48-8-104; and

407 (iii)(I) An amount equal to one-third of such proceeds shall be distributed to the
408 governing authority of the county and the governing authority of each qualified
409 municipality located in such county in the same manner as specified under an
410 intergovernmental agreement or as otherwise required under the county special
411 purpose local option sales and use tax under Part 1 of Article 3 of Chapter 8 of this
412 title currently in effect; provided, however, that this subdivision shall not apply if
413 subdivision (III) of division (ii) of this subparagraph is applicable.

414 (II) If such tax were in effect but expired and is not currently in effect, such
415 proceeds shall be distributed to the governing authority of the county and the
416 governing authority of each qualified municipality located in such county in the
417 same manner as if such tax were still in effect according to the intergovernmental
418 agreement or as otherwise required under the county special purpose local sales and
419 use tax under Part 1 of Article 3 of Chapter 8 of this title for the 12 month period
420 commencing at the expiration of such tax. If such tax is not renewed prior to the
421 expiration of such 12 month period, such amount shall be distributed in accordance
422 with subdivision (I) of division (ii) of this subparagraph; provided, however, that if
423 a tax under Article 2 of Chapter 8 of this title is not in effect, such amount shall be
424 distributed in accordance with subdivision (II) of division (ii) of this subparagraph.

425 (III) If such tax is not currently in effect in a county in which a tax is levied for
426 purposes of a metropolitan area system of public transportation, as authorized by the
427 amendment to the Constitution set out at Ga. L. 1964, p. 1008; the continuation of
428 such amendment under Article XI, Section I, Paragraph IV(d) of the Constitution;
429 and the laws enacted pursuant to such constitutional amendment, such proceeds

430 shall be distributed to the governing body of the authority created by local Act to
 431 operate such metropolitan area system of public transportation.

432 (IV) If such tax were never in effect, such proceeds shall be distributed in the same
 433 manner as specified under the distribution certificate for the joint county and
 434 municipal sales and use tax under Article 2 of Chapter 8 of this title currently in
 435 effect; provided, however, that if such tax under such article is not in effect, such
 436 proceeds shall be distributed to the governing authority of the county and the
 437 governing authority of each qualified municipality located in such county on a pro
 438 rata basis according to the ratio of the population that each such municipality bears
 439 to the population of the entire county.

440 (d)(1)(A) Upon the death of an owner of a motor vehicle which has not become subject
 441 to paragraph (1) of subsection (b) of this Code section, the immediate family member
 442 or immediate family members of such owner who receive such motor vehicle pursuant
 443 to a will or under the rules of inheritance shall, subsequent to the transfer of title of such
 444 motor vehicle, continue to be subject to ad valorem tax under Chapter 5 of this title and
 445 shall not be subject to the state and local title ad valorem tax fees provided for in
 446 paragraph (1) of subsection (b) of this Code section unless the immediate family
 447 member or immediate family members make an affirmative written election to become
 448 subject to paragraph (1) of subsection (b) of this Code section. In the event of such
 449 election, such transfer shall be subject to the state and local title ad valorem tax fees
 450 provided for in paragraph (1) of subsection (b) of this Code section.

451 (B) Upon the death of an owner of a motor vehicle which has become subject to
 452 paragraph (1) of subsection (b) of this Code section, the immediate family member or
 453 immediate family members of such owner who receive such motor vehicle pursuant to
 454 a will or under the rules of inheritance shall be subject to a state title ad valorem tax fee
 455 in an amount equal to one-quarter of 1 percent of the fair market value of the motor
 456 vehicle and a local title ad valorem tax fee in an amount equal to one-quarter of 1
 457 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees
 458 shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph
 459 III(b)(3) of the Georgia Constitution.

460 (2)(A) Upon the transfer from an immediate family member of a motor vehicle which
 461 has not become subject to paragraph (1) of subsection (b) of this Code section, the
 462 immediate family member or immediate family members who receive such motor
 463 vehicle shall, subsequent to the transfer of title of such motor vehicle, continue to be
 464 subject to ad valorem tax under Chapter 5 of this title and shall not be subject to the
 465 state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b)
 466 of this Code section unless the immediate family member or immediate family

467 members make an affirmative written election to become subject to paragraph (1) of
 468 subsection (b) of this Code section. In the event of such election, such transfer shall be
 469 subject to the state and local title ad valorem tax fees provided for in paragraph (1) of
 470 subsection (b) of this Code section.

471 (B) Upon the transfer from an immediate family member of a motor vehicle which has
 472 become subject to paragraph (1) of subsection (b) of this Code section, the immediate
 473 family member who receives such motor vehicle shall transfer title of such motor
 474 vehicle to such recipient family member and shall be subject to a state title ad valorem
 475 tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the
 476 motor vehicle and a local title ad valorem tax fee in an amount equal to one-quarter of 1
 477 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees
 478 shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph
 479 III(b)(3) of the Georgia Constitution.

480 (C) Any title transfer under this paragraph shall be accompanied by an affidavit of the
 481 transferor and transferee that such persons are immediate family members to one
 482 another. There shall be a penalty imposed on any person who, in the determination of
 483 the state revenue commissioner, falsifies any material information in such affidavit.
 484 Such penalty shall not exceed \$2,500.00 as a state penalty and shall not
 485 exceed \$2,500.00 as a local penalty as determined by the state revenue commissioner.
 486 Such determination shall be made within 60 days of the state revenue commissioner
 487 receiving information of a possible violation of this paragraph.

488 (3) Any individual who:

489 (A) Is required by law to register a motor vehicle or motor vehicles in this state which
 490 were registered in the state in which such person formerly resided; and

491 (B) Is required to file an application for a certificate of title under Code
 492 Section 40-3-21 or 40-3-32

493 shall only be required to pay state and local title ad valorem tax fees in the amount of 50
 494 percent of the amount which would otherwise be due and payable under this subsection
 495 at the time of filing the application for a certificate of title, and the remaining 50 percent
 496 shall be paid within 12 months.

497 (4) The state and local title ad valorem tax fees provided for under this Code section
 498 shall not apply to corrected titles, replacement titles under Code Section 40-3-31, or titles
 499 reissued to the same owner pursuant to Code Sections 40-3-50 through 40-3-56.

500 (5) Any motor vehicle subject to state and local title ad valorem tax fees under
 501 paragraph (1) of subsection (b) of this Code section shall continue to be subject to the
 502 title, license plate, revalidation decal, and registration requirements and applicable fees
 503 as otherwise provided in Title 40 in the same manner as motor vehicles which are not

504 subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b)
505 of this Code section.

506 (6) Motor vehicles owned or leased by or to the state or any county, consolidated
507 government, municipality, county or independent school district, or other government
508 entity in this state shall not be subject to the state and local title ad valorem tax fees
509 provided for under paragraph (1) of subsection (b) of this Code section; provided,
510 however, that such other government entity shall not qualify for the exclusion under this
511 paragraph unless it is exempt from ad valorem tax and sales and use tax pursuant to
512 general law.

513 (7)(A) Any motor vehicle which is exempt from sales and use tax pursuant to
514 paragraph (30) of Code Section 48-8-3 shall be exempt from state and local title ad
515 valorem tax fees under this subsection.

516 (B) Any motor vehicle which is exempt from ad valorem taxation pursuant to Code
517 Section 48-5-478, 48-5-478.1, 48-5-478.2, or 48-5-478.3 shall be exempt from state and
518 local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code
519 section.

520 (8) There shall be a penalty imposed on the transfer of all or any part of the interest in a
521 business entity that includes primarily as an asset of such business entity one or more
522 motor vehicles, when, in the determination of the state revenue commissioner, such
523 transfer is done to evade the payment of state and local title ad valorem tax fees under
524 this subsection. Such penalty shall not exceed \$2,500.00 as a state penalty per motor
525 vehicle and shall not exceed \$2,500.00 as a local penalty per motor vehicle, as
526 determined by the state revenue commissioner, plus the amount of the state and local title
527 ad valorem tax fees. Such determination shall be made within 60 days of the state
528 revenue commissioner receiving information that a transfer may be in violation of this
529 paragraph.

530 (9) Any owner of any motor vehicle who fails to submit within 30 days of the date such
531 owner is required by law to register such vehicle in this state an application for a first
532 certificate of title under Code Section 40-3-21 or a certificate of title under Code
533 Section 40-3-32 shall be required to pay a penalty in the amount of 10 percent of the state
534 title ad valorem tax fees and 10 percent of the local title ad valorem tax fees required
535 under this Code section, and; if such state and local title ad valorem tax fees and the
536 penalty are not paid within 60 days following the date such owner is required by law to
537 register such vehicle, interest at the rate of 1.0 percent per month shall be imposed on the
538 state and local title ad valorem tax fees due under this Code section, unless a temporary
539 permit has been issued by the tax commissioner. The tax commissioner shall grant a
540 temporary permit in the event the failure to timely apply for a first certificate of title is

541 due to the failure of a lienholder to comply with Code Section 40-3-56, regarding release
 542 of a security interest or lien, and no penalty or interest shall be assessed. Such penalty
 543 and interest shall be in addition to the penalty and fee required under Code
 544 Section 40-3-21 or 40-3-32, as applicable.

545 (10) The owner of any motor vehicle for which a title was issued in this state on or after
 546 January 1, 2012, and prior to March 1, 2013, shall be authorized to opt in to the
 547 provisions of this subsection at any time prior to February 28, 2014, upon compliance
 548 with the following requirements:

549 (A)(i) The total amount of Georgia state and local title ad valorem tax fees which
 550 would be due from March 1, 2013, to December 31, 2013, if such vehicle had been
 551 titled in 2013 shall be determined; and

552 (ii) The total amount of Georgia state and local sales and use tax and Georgia state
 553 and local ad valorem tax under Chapter 5 of this title which were due and paid
 554 in 2012 for ~~that~~ such motor vehicle and, if applicable, the total amount of such taxes
 555 which were due and paid for ~~that~~ such motor vehicle in 2013 and 2014 shall be
 556 determined; and

557 (B)(i) If the amount derived under division (i) of subparagraph (A) of this paragraph
 558 is greater than the amount derived under division (ii) of subparagraph (A) of this
 559 paragraph, the owner shall remit the difference to the tag agent. Such remittance shall
 560 be deemed local title ad valorem tax fee proceeds; or

561 (ii) If the amount derived under division (i) of subparagraph (A) of this paragraph is
 562 less than the amount derived under division (ii) of subparagraph (A) of this paragraph,
 563 no additional amount shall be due and payable by the owner.

564 Upon certification by the tag agent of compliance with the requirements of this
 565 paragraph, such motor vehicle shall not be subject to ad valorem tax as otherwise
 566 required under Chapter 5 of this title in the same manner as otherwise provided in
 567 paragraph (1) of subsection (b) of this Code section.

568 (11)(A) In the case of rental motor vehicles owned by a rental motor vehicle concern,
 569 the state title ad valorem tax fee shall be in an amount equal to .625 percent of the fair
 570 market value of the motor vehicle, and the local title ad valorem tax fee shall be in an
 571 amount equal to .625 percent of the fair market value of the motor vehicle, but only if
 572 in the immediately prior calendar year the average amount of sales and use tax
 573 attributable to the rental charge of each such rental motor vehicle was at least \$400.00
 574 as certified by the state revenue commissioner. If, in the immediately prior calendar
 575 year, the average amount of sales and use tax attributable to the rental charge of each
 576 such rental motor vehicle was not at least \$400.00, this paragraph shall not apply and

577 such vehicles shall be subject to the state and local title ad valorem tax fees prescribed
578 in division (b)(1)(B)(ii) of this Code section.

579 (B) Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized
580 by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

581 (12) A loaner vehicle shall not be subject to state and local title ad valorem tax fees
582 under paragraph (1) of subsection (b) of this Code section for a period of time not to
583 exceed 366 days commencing on the date such loaner vehicle is withdrawn temporarily
584 from inventory. Immediately upon the expiration of such 366 day period, if the dealer
585 does not return the loaner vehicle to inventory for resale, the dealer shall be responsible
586 for remitting state and local title ad valorem tax fees in the same manner as otherwise
587 required of an owner under paragraph (9) of this subsection and shall be subject to the
588 same penalties and interest as an owner for noncompliance with the requirements of
589 paragraph (9) of this subsection.

590 (13) Any motor vehicle which is donated to a nonprofit organization exempt from
591 taxation under Section 501(c)(3) of the Internal Revenue Code for the purpose of being
592 transferred to another person shall, when titled in the name of such nonprofit
593 organization, not be subject to state and local title ad valorem tax fees under
594 paragraph (1) of subsection (b) of this Code section but shall be subject to state and local
595 title ad valorem tax fees otherwise applicable to salvage titles under paragraph (2) of
596 subsection (b) of this Code section.

597 (14)(A) A lessor of motor vehicles that leases motor vehicles for more than 31
598 consecutive days to lessees residing in this state shall register with the department. The
599 department shall collect an annual fee of \$100.00 for such registrations. Failure of a
600 lessor to register under this subparagraph shall subject such lessor to a civil penalty
601 of \$2,500.00.

602 (B) A lessee residing in this state who leases a motor vehicle under this paragraph shall
603 register such motor vehicle with the tag agent in such lessee's county of residence
604 within 30 days of the commencement of the lease of such motor vehicle or beginning
605 residence in this state, whichever is later.

606 (C) A lessor that leases a motor vehicle under this paragraph to a lessee residing in this
607 state shall apply for a certificate of title in this state within 30 days of the
608 commencement of the lease of such motor vehicle.

609 (15) There shall be no liability for any state or local title ad valorem tax fees in any of
610 the following title transactions:

611 (A) The addition or substitution of lienholders on a motor vehicle title so long as the
612 owner of the motor vehicle remains the same;

- 613 (B) The acquisition of a bonded title by a person or entity pursuant to Code
 614 Section 40-3-28 if the title is to be issued in the name of such person or entity;
- 615 (C) The acquisition of a title to a motor vehicle by a person or entity as a result of the
 616 foreclosure of a mechanic's lien pursuant to Code Section 40-3-54 if such title is to be
 617 issued in the name of such lienholder;
- 618 (D) The acquisition of a title to an abandoned motor vehicle by a person or entity
 619 pursuant to Chapter 11 of this title if such person or entity is a manufacturer or dealer
 620 of motor vehicles and the title is to be issued in the name of such person or entity;
- 621 (E) The obtaining of a title to a stolen motor vehicle by a person or entity pursuant to
 622 Code Section 40-3-43;
- 623 (F) The obtaining of a title by and in the name of a motor vehicle manufacturer,
 624 licensed distributor, licensed dealer, or licensed rebuilder for the purpose of sale or
 625 resale or to obtain a corrected title, provided that the manufacturer, distributor, dealer,
 626 or rebuilder shall submit an affidavit in a form promulgated by the commissioner
 627 attesting that the transfer of title is for the purpose of accomplishing a sale or resale or
 628 to correct a title only;
- 629 (G) The obtaining of a title by and in the name of the holder of a security interest when
 630 a motor vehicle has been repossessed after default in accordance with Part 6 of Article
 631 9 of Title 11 if such title is to be issued in the name of such security interest holder;
- 632 (H) The obtaining of a title by a person or entity for purposes of correcting a title,
 633 changing an odometer reading, or removing an odometer discrepancy legend, provided
 634 that, subject to subparagraph (F) of this paragraph, title is not being transferred to
 635 another person or entity; and
- 636 (I) The obtaining of a title by a person who pays state and local title ad valorem tax
 637 fees on a motor vehicle and subsequently moves out of this state but returns and applies
 638 to retitle such vehicle in this state.
- 639 (16) It shall be unlawful for a person, including a dealer of new or used motor vehicles
 640 under subparagraph (b)(1)(C) of this Code section, to fail to obtain a title for and register
 641 a motor vehicle in accordance with the provisions of this chapter. Any person, including
 642 a dealer of new or used motor vehicles under subparagraph (b)(1)(C) of this Code section,
 643 who knowingly and willfully fails to obtain a title for or register a motor vehicle in
 644 accordance with the provisions of this chapter shall be guilty of a misdemeanor of a high
 645 and aggravated nature.
- 646 (17) Any person who purchases a 1963 through 1985 model year motor vehicle for
 647 which such person obtains a title shall be subject to this Code section, but the state title
 648 ad valorem tax fee shall be in an amount equal to .50 percent of the fair market value of

649 such motor vehicle, and the local title ad valorem tax fee shall be in an amount equal to
650 .50 percent of the fair market value of such motor vehicle.

651 (18)(A) Upon the transfer as the result of a divorce decree or court order of a motor
652 vehicle which has not become subject to paragraph (1) of subsection (b) of this Code
653 section, the person who receives such motor vehicle shall, subsequent to the transfer of
654 title of such motor vehicle, continue to be subject to the ad valorem tax under Chapter
655 5 of this title and shall not be subject to the state and local title ad valorem tax fees
656 provided for in paragraph (1) of subsection (b) of this Code section unless such person
657 makes an affirmative written election to become subject to paragraph (1) of subsection
658 (b) of this Code section. In the event of such election, such transfer shall be subject to
659 the state and local title ad valorem tax fees provided for in paragraph (1) of subsection
660 (b) of this Code section.

661 (B) Upon the transfer as the result of a divorce decree or court order of a motor vehicle
662 which has become subject to paragraph (1) of subsection (b) of this Code section, the
663 person who receives such motor vehicle shall at the time of the transfer of title of such
664 motor vehicle be subject to a state title ad valorem tax fee in an amount equal to
665 one-quarter of 1 percent of the fair market value of the motor vehicle and a local title
666 ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market
667 value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad
668 valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia
669 Constitution.

670 (C) Any title transfer under this paragraph shall be accompanied by an affidavit of the
671 transferee that such transfer is pursuant to a divorce decree or court order, and the
672 transferee shall attach such decree or order to the affidavit. There shall be a penalty
673 imposed on any person who, in the determination of the state revenue commissioner,
674 falsifies any material information in such affidavit. Such penalty shall not exceed
675 \$2,500.00 as a state penalty and shall not exceed \$2,500.00 as a local penalty as
676 determined by the state revenue commissioner. Such determination shall be made
677 within 60 days of the state revenue commissioner receiving information of a possible
678 violation of this paragraph.

679 (e) The fair market value of any motor vehicle subject to this Code section shall be
680 appealable in the same manner as otherwise authorized for a motor vehicle subject to ad
681 valorem taxation under Code Section 48-5-450; provided, however, that the person
682 appealing the fair market value shall first pay the full amount of the state and local title ad
683 valorem tax prior to filing any appeal. If the appeal is successful, the amount of the tax
684 owed shall be recalculated and, if the amount paid by the person appealing the

685 determination of fair market value is greater than the recalculated tax owed, the person
686 shall be promptly given a refund of the difference.

687 (f) Beginning in 2014, on or before January 31 of each year, the department shall provide
688 a report to the chairpersons of the House Committee on Ways and Means and the Senate
689 Finance Committee showing the state and local title ad valorem tax fee revenues collected
690 pursuant to this chapter and the motor vehicle ad valorem tax proceeds collected pursuant
691 to Chapter 5 of this title during the preceding calendar year.

692 (g) A motor vehicle dealer shall be authorized to apply for a refund of state and local title
693 ad valorem taxes on behalf of the person who purchased a motor vehicle from such dealer.
694 Such dealer shall promptly pay to such purchaser any refund received by the dealer which
695 is owed to the purchaser, and in any event, such payment shall be made no later than ten
696 days following the receipt of such refund by the dealer."

697 **SECTION 2.**

698 Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles and traffic, is
699 amended by revising subsection (b) of Code Section 40-2-8, relating to the operation of
700 unregistered vehicles, as follows:

701 "(b)(1) Any vehicle operated in the State of Georgia which is required to be registered
702 and which does not have attached to the rear thereof a numbered license plate and current
703 revalidation decal affixed to a corner or corners of the license plate as designated by the
704 commissioner, if required, shall be stored at the owner's risk and expense by any law
705 enforcement officer of the State of Georgia, unless such operation is otherwise permitted
706 by this chapter.

707 (2)(A) It shall be a misdemeanor to operate any vehicle required to be registered in the
708 State of Georgia without a valid numbered license plate properly validated, unless such
709 operation is otherwise permitted under this chapter; and provided, further, that the
710 purchaser of a new vehicle or a used vehicle from a dealer of new or used motor
711 vehicles who displays a temporary plate issued as provided by subparagraph (B) of this
712 paragraph may operate such vehicle on the public highways and streets of this state
713 without a current valid license plate during the period within which the purchaser is
714 required by Code Section 40-2-20. An owner acquiring a motor vehicle from an entity
715 that is not a new or used vehicle dealer shall register such vehicle as provided for in
716 Code Section 40-2-29 unless such vehicle is to be registered under the International
717 Registration Plan pursuant to Article 3A of this chapter.

718 (B)(i) Any dealer of new or used motor vehicles shall issue to the purchaser of a
719 vehicle at the time of sale thereof, unless such vehicle is to be registered under the
720 International Registration Plan, a temporary plate as provided for by department rules

721 or regulations which may bear the dealer's name and location and shall bear ~~the an~~
 722 expiration date 45 days from the date of purchase ~~of the period within which the~~
 723 ~~purchaser is required by Code Section 40-2-20 to register such vehicle.~~ The
 724 expiration date of such a temporary plate may be revised and extended by the county
 725 tag agent upon application by the dealer, the purchaser, or the transferee if an
 726 extension of the purchaser's initial registration period has been granted as provided
 727 by Code Section 40-2-20. Such temporary plate shall not resemble a license plate
 728 issued by this state and shall be issued without charge or fee. The requirements of
 729 this subparagraph ~~do~~ shall not apply to a dealer whose primary business is the sale of
 730 salvage motor vehicles and other vehicles on which total loss claims have been paid
 731 by insurers.

732 (ii) All temporary plates issued by dealers to purchasers of vehicles shall be of a
 733 standard design prescribed by regulation promulgated by the department. The
 734 department may provide by rule or regulation for the sale and distribution of such
 735 temporary plates by third parties in accordance with paragraph (3) of this subsection.

736 (3) All sellers and distributors of temporary license plates shall maintain an inventory
 737 record of temporary license plates by number and name of the dealer.

738 (4) The purchaser and operator of a vehicle shall not be subject to the penalties set forth
 739 in this Code section during the period allowed for the registration of such vehicle. If the
 740 owner of such vehicle presents evidence that such owner has properly applied for the
 741 registration of such vehicle, but that the license plate or revalidation decal has not been
 742 delivered to such owner, then the owner shall not be subject to the penalties enumerated
 743 in this subsection."

744 SECTION 3.

745 Said title is further amended by revising subsection (c) of Code Section 40-2-29, relating to
 746 registration and license plate requirement, license fee to accompany application, temporary
 747 operating permit, and penalties, as follows:

748 "(c) A person unable to fully comply with the requirements of subsection (a) of this Code
 749 section shall register such vehicle and receive a temporary operating permit that will be
 750 valid until the end of the initial registration period as provided for in paragraph (.1) of
 751 subsection (a) of Code Section 40-2-21. The commissioner may provide by rule or
 752 regulation for one 30 day extension of such initial registration period which may be granted
 753 by the county tag agent if the transferor has not provided such purchaser or other transferee
 754 owner with a title to the motor vehicle more than five business days prior to the expiration
 755 of such initial registration period. The county tag agent shall grant an extension of the
 756 initial registration period when the transferor, purchaser, or transferee can demonstrate by

757 affidavit in a form provided by the commissioner that title has not been provided to the
 758 purchaser or transferee due to the failure of a security interest or lienholder to timely
 759 release a security interest or lien in accordance with Code Section 40-3-56."

760 **SECTION 4.**

761 Said title is further amended by revising Code Section 40-3-21, relating to the application for
 762 the first certificate of title, as follows:

763 "40-3-21.

764 (a) The application for the first certificate of title of a vehicle in this state shall be ~~to made~~
 765 ~~by the owner to the commissioner~~ or the commissioner's duly authorized county tag agent
 766 on the prescribed form. Except as provided in subsection (b) of this Code section, the
 767 application ~~must~~ shall be submitted to ~~the commissioner~~ or the appropriate authorized
 768 county tag agent by the owner of the vehicle within 30 days from the date of purchase of
 769 the vehicle or from the date the owner is otherwise required by law to register the vehicle
 770 in this state. If the owner does not submit the application within that time, the owner of the
 771 vehicle shall be required to pay a penalty of \$10.00 in addition to the ordinary title fee
 772 provided for by this chapter. If the documents submitted in support of the title application
 773 are rejected, the party submitting the documents shall have 60 days from the date of
 774 rejection to resubmit the documents required by ~~the commissioner~~ or the authorized county
 775 tag agent for the issuance of a certificate of title. Should the documents not be properly
 776 resubmitted within the 60 day period, there shall be an additional \$10.00 penalty assessed,
 777 and the owner of the vehicle shall be required to remove immediately the license plate of
 778 the vehicle and return same to ~~the commissioner~~ or the authorized county tag agent. The
 779 license plate shall be deemed to have expired at 12:00 Midnight of the sixtieth day
 780 following the initial rejection of the documents submitted, if the documents have not been
 781 resubmitted as required under this subsection. Such application shall contain:

- 782 (1) The full legal name, driver's license number, residence, and mailing address of the
 783 owner;
- 784 (2) A description of the vehicle, including, so far as the following data exist: its make,
 785 model, identifying number, type of body, the number of cylinders, and whether new,
 786 used, or a demonstrator and, for a manufactured home, the manufacturer's statement or
 787 certificate of origin and the full serial number for all manufactured homes sold in this
 788 state on or after July 1, 1994;
- 789 (3) The date of purchase by the applicant and, except as provided in paragraph (2) of
 790 subsection (c) of this Code section, the name and address of the person from whom the
 791 vehicle was acquired and the names and addresses of the holders of all security interests
 792 and liens in order of their priority; and

793 (4) Any further information the ~~commissioner~~ authorized county tag agent reasonably
 794 requires to identify the vehicle and to enable ~~the commissioner~~ or the authorized county
 795 tag agent to determine whether the owner is entitled to a certificate of title and the
 796 existence or nonexistence of security interests in the vehicle and liens on the vehicle.

797 (b)(1) As used in this subsection, the term 'digital signature' means a digital or electronic
 798 method executed or adopted by a party with the intent to be bound by or to authenticate
 799 a record, which is unique to the person using it, is capable of verification, is under the
 800 sole control of the person using it, and is linked to data in such a manner that if the data
 801 are changed, the digital or electronic signature is invalidated.

802 (2) If the application refers to a vehicle purchased from a dealer, it shall contain the name
 803 and address of the holder of any security interest created or reserved at the time of the
 804 sale by the dealer. The application shall be signed by the owner and, unless the dealer's
 805 signature appears on the certificate of title or manufacturer's statement of origin submitted
 806 in support of the title application, the dealer, provided that as an alternative to a
 807 handwritten signature, the commissioner may authorize use of a digital signature ~~as so~~
 808 long as appropriate security measures are implemented which assure security and
 809 verification of the digital signature process, in accordance with regulations promulgated
 810 by the commissioner. The dealer shall ~~promptly mail, or deliver, or electronically submit~~
 811 the application to ~~the commissioner or the county tag agent of the county in which the~~
 812 ~~seller is located, of the county in which the sale takes place, of the county tag agent where~~
 813 ~~the vehicle will be registered in which the vehicle is delivered, or of the county wherein~~
 814 ~~the vehicle owner resides so as to have the application submitted to the commissioner or~~
 815 ~~such authorized county tag agent within 30 days from the date of the sale of the vehicle.~~
 816 If the application is not submitted within that time, the dealer, or in nondealer sales the
 817 transferee, shall be required to pay a penalty of \$10.00 in addition to the ordinary title fee
 818 paid by the transferee provided for in this chapter. If the documents submitted in support
 819 of the title application are rejected, the dealer submitting the documents shall have 60
 820 days from the date of initial rejection to resubmit the documents required by the
 821 ~~commissioner~~ or authorized county tag agent for the issuance of a certificate of title.
 822 Should the documents not be properly resubmitted within 60 days, there shall be an
 823 additional penalty of \$10.00 assessed against the dealer. The willful failure of a dealer
 824 to obtain a certificate of title for a purchaser shall be grounds for suspension or revocation
 825 of the dealer's state issued license and registration for the sale of motor vehicles.

826 (c)(1) If the application refers to a vehicle last previously registered in another state or
 827 country, the application shall contain or be accompanied by:

828 (A) Any certificate of title issued by the other state or country; and

829 (B) Any other information and documents the ~~commissioner~~ or authorized county tag
 830 agent reasonably requires to establish the ownership of the vehicle and the existence or
 831 nonexistence of security interests in it and liens against it.

832 (2) If the application refers to a vehicle last previously registered in another state and if
 833 the applicant is the last previously registered owner in such state, the application need not
 834 contain the name and address of the person from whom the vehicle was acquired."

835 **SECTION 5.**

836 Said title is further amended by revising subsection (b) of Code Section 40-3-32, relating to
 837 the transfer of vehicles, as follows:

838 "(b) Except as provided in Code Section 40-3-33, the transferee, promptly after delivery
 839 to him or her of the vehicle and certificate of title, shall execute the application for a new
 840 certificate of title on the form the commissioner prescribes and cause the application and
 841 the certificate of title to be mailed or delivered to the ~~commissioner~~ or ~~his~~ appropriate
 842 authorized county tag agent in the county where the vehicle will be registered together with
 843 the application for change of registration for the vehicle, so that the title application shall
 844 be received within 30 days from the date of the transfer of the vehicle. If the title
 845 application is not received within that time, the owner shall be required to pay a penalty of
 846 \$10.00 in addition to the ordinary title fee provided for by this chapter. If the documents
 847 submitted in support of the title application are rejected, the party submitting the
 848 documents shall have 60 days from the date of initial rejection to resubmit the documents
 849 required by the ~~commissioner~~ authorized county tag agent for the issuance of title. If the
 850 documents are not properly resubmitted within 60 days, there shall be an additional \$10.00
 851 penalty assessed, and the owner of the vehicle shall be required to remove immediately the
 852 license plate of the vehicle and return same to the ~~commissioner~~ authorized county tag
 853 agent. The license plate shall be deemed to have expired at 12:00 Midnight of the sixtieth
 854 day following the initial rejection of the documents, if the documents have not been
 855 resubmitted as required under this subsection."

856 **SECTION 6.**

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



House Bill 755

- Section 1 Amends definition of "Forest land fair market value" in O.C.G.A. § 48-5-2: (line 15)
 - 'Forest land fair market value' means the 2008 fair market value of the forest land; provided, however, that when the 2008 fair market value of the forest land has been appealed by a property owner and the ultimate fair market value of the forest land is changed in the appeal process by either the board of assessors, the board of equalization, a hearing officer, an arbitrator, or a superior court judge, then the final fair market value of the forest land shall replace the 2008 fair market value of the forest land.
 - This final fair market value of the forest land shall be used in the calculation of FLPA reimbursement grants. (line 22)



House Bill 755

- Requires county to reimburse the state any amount of grant overpaid as a result of a reduction in the 2008 appealed value (line 25)
 - Reimbursement to state due within 12 months for an amount equal to the difference between the FLPA grant paid and the calculated amount based on the final 2008 final fair market value of the forest land





House Bill 755

- Section 2 amends O.C.G.A. § 48-5-29
 - Before the superior court has jurisdiction to hear an appeal the property owner must pay an amount equal to the ad valorem taxes assessed against the property for the last year that taxes were paid on a ‘final’ value or, if less, the amount of the temporary bill per O.C.G.A. § 48-5-311 (Line 44)
 - Finally determined means that all appeals filed pursuant to O.,C.G.A. 48-5-311 or requests for refunds under 48-5-380 are final.



House Bill 755

- Section 3 amends O.C.G.A. § 48-5-304: (line 73)
 - Order to Bill and Collect will not be issued if value in dispute exceeds 5% of the total taxable digest in a non-revaluation year
 - Value in dispute or number of parcels cannot exceed 8% in a year when a complete revaluation or reappraisal program is completed.
 - If value in dispute on any one appeal exceeds 1.5% of the total assessed value of the total taxable digest, this appeal may be excluded form the above calculation

5%



- OR -

8%





Georgia Department of Revenue

House Bill 755

% of Value in Dispute Calculation

$$\begin{aligned} & (\text{Absolute Value in Dispute}) / (\text{Gross Digest less PU Value}) \\ & = \% \text{ of Digest Value in Dispute} \end{aligned}$$

% of Parcels in Dispute Calculation

$$\begin{aligned} & (\# \text{ of Appealed Parcels}) / (\text{Total \# of Parcels}) \\ & = \% \text{ of Parcels in Dispute} \end{aligned}$$



Georgia Department of Revenue

House Bill 755

- Issues
 - Determination of a complete revaluation or reappraisal program?
 - Affidavit attesting to number of parcels reappraised provided when digest submitted to Commissioner for Order to Bill and Collect



House Bill 755

- Adds new language in 48-5-304(b): (line 88)
 - The commissioner shall not approve any digest or portion thereof for any class or strata of property where evidence exists that the county has substantially failed to comply with the provisions of this title or the rules and regulations of the commissioner for valuation of such class or strata of property.
 - Commissioner to adopt rules and regulations



House Bill 755

- Definitions
 - Black's Law Dictionary definition of "substantially"
 - Essentially; materially; actually; competently
 - Black's Law Dictionary definition of "substantial evidence"
 - Such evidence that a reasonable mind might accept as adequate to support a conclusion
- What constitutes "substantially failed to comply"?
 - Examples:
 - Timber value not extracted from sales used to develop land schedule
 - Center pivot value not extracted
 - Not considering income approach when data is available
 - Improperly applying exemptions – homestead, exempt status, etc.
 - New construction not added to record
 - Inaccurate mapping



Georgia Department of Revenue

House Bill 755

- Section 4 amends O.C.G.A. § 48-5-311 – Clarifies billing for properties under appeal



Georgia Department of Revenue



House Bill 755

Temporary Billing

Non-homestead property valued at less than \$2M & homestead property with no new improvements temporary bill based on either 85% of the current year's value or the more recent "final" value – whichever is less (line 103)

2015 Proposed Assessment =
 750,000
 750,000 * 85% =
 637,500

2014 assessed value = 500,000
 500,000

Value used to calculate tax bill = 500,000
 (500,000 < 637,500)



House Bill 755

Temporary Billing

New improved added to homestead property
billed at 85% of the current year value

Proposed Assessment Value = 125,000
125,000 * 85% = 106,250 Temporary Billing Value



House Bill 755

Temporary Billing

Non-homestead property with a proposed value > \$2 M
Taxpayer's choice to pay temporary bill based on one of the
following:

Option #1	Option #2	Option #3
85% of the Proposed Value	Based on 100% prior year + difference between 85% current year & prior year value	100% of current year value (if no substantial improvement added)
2015 proposed value = 2,500,000 2,500,000 * 85% = \$2,125,000	2014 value = \$1,500,000 + 625,000 (held in escrow)	2015 proposed value = 2,500,000



House Bill 755

- Revises paragraph O.C.G.A. 48-5-311(m) & adds new subparagraph (1) & changes title from Refunds to Interest: (line 164)
 - If final value is reduces the tax bill new language requires refund to be paid within 60 days within final determination of value
 - Includes interest from latter of November 15th of the tax year or date final installment was paid through the date the payment is made or 60 days from final determination
 - Interest limited to \$150.00 for homestead property
 - Interest limited to \$5,000 for non-homestead property



House Bill 755

- If paid later than 60 days, interest from 61st day until date paid is calculated at 1% per month. (48-5-35). No limit on this interest
 - Refund and interest paid by taxing jurisdictions in proportion to taxes collected.



Georgia Department of Revenue

House Bill 755

- Revises paragraph O.C.G.A. 48-5-311(m) & adds new subparagraph (2) (line 185)
 - If final value increases amount of tax due the tax commission has 15 days to send new tax bill
 - Interest calculated from latter of November 15th or date final payment was due through earlier date bill was adjusted or 15 days from final determination
 - Interest due not to exceed \$150 for homestead property or \$5,000 for non-homestead property



Georgia Department of Revenue

House Bill 755

- Taxpayer has 60 days to pay adjusted bill + interest
- If not paid within 60 days interest accrues at 1% per month until bill is paid in full



Georgia Department of Revenue

House Bill 755

- Section 5 amends the Refund Statute -- O.C.G.A. § 48-5-380
 - Adds new paragraph (a.1) to require county or city to reimburse property owner when value is reduced on an appeal the amount of the difference between tax remitted and the final tax owed
 - Add language that a taxpayer who alleges that a tax was collected illegally or erroneously may request a refund
 - Submitting a request for refund to the governing authority is not a prerequisite to bringing suit.



Georgia Department of Revenue

House Bill 755

- Changes the old timeframe of 1 year for a taxpayer to receive a response to the claim for refund and file suit to:
 - Suit may be filed at the earlier of the date the request is denied or the expiration of 90 days from date of filing the claim.
 - Taxpayer may skip the refund request and proceed directly to filing suit
- Subparagraph (f) allows **5 years** from date taxes were paid for a taxpayer to file suit




Georgia Department of Revenue

House Bill 755

- Effective date of July 1, 2014 if signed by Governor

House Bill 755 (AS PASSED HOUSE AND SENATE)

By: Representatives Powell of the 171st, Meadows of the 5th, England of the 116th, Knight of the 130th, McCall of the 33rd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for a revised definition of forest land fair
3 market value; to provide for conditions, procedures, and limitations for ad valorem property
4 tax litigation in superior court; to provide for conditions, procedures, and limitations on the
5 approval of tax digests when assessments are in arbitration or on appeal; to provide for the
6 valuation of property which is under appeal as to its assessed value; to provide for
7 procedures, conditions, and limitations regarding refunds of taxes and license fees by
8 counties and municipalities; to provide for related matters; to provide an effective date; to
9 repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 SECTION 1.

12 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
13 taxation of property, is amended by revising paragraph (6) of Code Section 48-5-2, relating
14 to definitions regarding ad valorem taxation of property, as follows:

15 "(6) 'Forest land fair market value' means the 2008 fair market value of the forest land;
16 provided, however, that when the 2008 fair market value of the forest land has been
17 appealed by a property owner and the ultimate fair market value of the forest land is
18 changed in the appeal process by either the board of assessors, the board of equalization,
19 a hearing officer, an arbitrator, or a superior court judge, then the final fair market value
20 of the forest land shall replace the 2008 fair market value of the forest land. This final
21 fair market value of the forest land shall be used in the calculation of local assistance
22 grants. If local assistance grants have been granted to either a county, a county board of
23 education, or a municipality based on the 2008 fair market value of forest land and
24 subsequently the fair market value of such forest land is reduced on an appeal, then the
25 county or the municipality shall reimburse the state, within 12 months unless otherwise
26 agreed to by the parties, the difference between local assistance grants paid to the county

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27 or municipality and the amount which would have been due based on the final fair market
 28 value of the forest land. Such 2008 valuation may increase from one taxable year to the
 29 next by a rate equal to the percentage change in the price index for gross output of state
 30 and local government from the prior year to the current year as defined by the National
 31 Income and Product Accounts and determined by the United States Bureau of Economic
 32 Analysis and indicated by the Price Index for Government Consumption Expenditures
 33 and General Government Gross Output (Table 3.10.4)."

34 **SECTION 2.**

35 Said chapter is further amended by revising Code Section 48-5-29, relating to the jurisdiction
 36 of the superior court in ad valorem property tax litigation, as follows:

37 "48-5-29.

38 (a) Before the superior court has jurisdiction to entertain any civil action, appeal, or
 39 affidavit of illegality filed under this title by any aggrieved taxpayer concerning liability
 40 for ad valorem property taxes, taxability of property for ad valorem property taxes,
 41 valuation of property for ad valorem taxes, or uniformity of assessments for ad valorem
 42 property taxes, the taxpayer shall pay the amount of ad valorem property taxes assessed
 43 against the property at issue for the last year for which taxes were finally determined to be
 44 due on the property, or, if less, the amount of the temporary tax bill issued pursuant to
 45 Code Section 48-5-311. For the purposes of this Code section, taxes shall not be deemed
 46 finally determined to be due on a property for a tax year until all appeals under Code
 47 Section 48-5-311 and proceedings for refunds under Code Section 48-5-380 have become
 48 final.

49 (b) Ad valorem taxes due under this Code section shall be paid to the tax collector or tax
 50 commissioner of the county where the property is located. If the property is located within
 51 any municipality, the portion of the payment due the municipality shall be paid to the
 52 officer designated by the municipality to collect ad valorem taxes.

53 (c) All taxes paid to the county tax collector or tax commissioner under this Code section
 54 shall be distributed to the state, county, county schools, and any other applicable taxing
 55 districts in the same proportion as the millage rate for each bears to the total millage rate
 56 applicable to the property for the current year. If the total millage rate has not been
 57 determined for the current year, the distribution shall be made on the basis of the millage
 58 rates established for the immediately preceding year.

59 (d) Any payment made by the taxpayer in accordance with this Code section which is in
 60 excess of his or her finally determined tax liability shall be refunded to the taxpayer. If the
 61 amount finally determined to be the tax liability of the taxpayer exceeds the amount paid
 62 under this Code section, the taxpayer shall be liable for the amount of the difference

63 between the amount of tax paid and the amount of tax owed. The amount of difference
 64 shall be subject to the ~~same penalty and interest as any other unpaid ad valorem tax~~
 65 provided under subsection (g) of Code Section 48-5-311."

66

SECTION 3.

67 Said chapter is further amended by revising Code Section 48-5-304, relating to the approval
 68 of tax digests when assessments are in arbitration or on appeal and the withholding of grants,
 69 as follows:

70 "48-5-304.

71 ~~(a) The commissioner shall not be required to disapprove or withhold approval of the~~
 72 ~~digest of any county solely because appeals have been filed or arbitrations demanded on~~
 73 ~~the assessment of any property or number of properties in the county~~ The commissioner
 74 shall not approve any digest of any county when the assessed value that is in dispute for
 75 any property or properties on appeal or in arbitration exceeds 5 percent of the total assessed
 76 value of the total taxable digest of the county for the same year. In any year in which a
 77 complete revaluation or reappraisal program is implemented, the commissioner shall not
 78 approve a digest of any county when 8 percent or more of the assessed value in dispute is
 79 in arbitration or on appeal and 8 percent or more of the number of properties is in
 80 arbitration or on appeal. When the assessed value in dispute on any one appeal or
 81 arbitration exceeds 1.5 percent of the total assessed value of the total taxable digest of the
 82 county for the same year, such appeal or arbitration may be excluded by the commissioner
 83 in making his or her determination of whether the digest may be approved under the
 84 limitations provided for in this Code section. Where appeals have been filed or arbitrations
 85 demanded, the assessment or assessments fixed by the board of tax assessors shall be listed
 86 together with the return value on the assessments and forwarded in a separate listing to the
 87 commissioner at the time the digest is filed for examination and approval.

88 (b) The commissioner shall not approve any digest or portion thereof for any class or strata
 89 of property where evidence exists that the county has substantially failed to comply with
 90 the provisions of this title or the rules and regulations of the commissioner for valuation
 91 of such class or strata of property. The commissioner shall adopt rules and regulations to
 92 give effect to this provision.

93 (c) The Office of the State Treasurer shall withhold any and all grants appropriated to any
 94 county until the county tax digest for the previous calendar year has been submitted to the
 95 commissioner as required by law."

SECTION 4.

96
97 Said chapter is further amended by revising division (e)(6)(D)(iii) and subsection (m) of
98 Code Section 48-5-311, relating to creation of county boards of equalization, duties, review
99 of assessments, and appeals, as follows:

100 “(iii)(I) If the county's tax bills are issued before ~~the county board of equalization~~
101 ~~has rendered decision on property which is on appeal~~ an appeal has been finally
102 determined, the county board of tax assessors shall specify to the county tax
103 commissioner the lesser of the valuation in the ~~year preceding the year in which the~~
104 ~~appeal was filed~~ last year for which taxes were finally determined to be due on the
105 property or 85 percent of the current year's value, unless the property in issue is
106 homestead property and has been issued a building permit and structural
107 improvements have occurred, or structural improvements have been made without
108 a building permit, in which case, it shall specify 85 percent of the current year's
109 valuation as set by the county board of assessors. Depending on the circumstances
110 of the property, this amount shall be the basis for a temporary tax bill to be issued;
111 provided, however, that ~~the~~ a nonhomestead owner of a single property valued at
112 \$2 million or more may elect to pay the temporary tax bill which specifies 85
113 percent of the current year's valuation; or, such owner may elect to pay the amount
114 of the difference between the 85 percent tax bill based on the current year's
115 valuation and the tax bill based on the valuation from the last year for which taxes
116 were finally determined to be due on the property in conjunction with the amount
117 of the tax bill based on valuation from the last year for which taxes were finally
118 determined to be due on the property, to the tax commissioner's office. Only the
119 amount which represents the difference between the tax bill based on the current
120 year's valuation and the tax bill based on the valuation from the last year for which
121 taxes were finally determined to be due will be held in an escrow account by the tax
122 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
123 released by the tax commissioner's office to the prevailing party. The taxpayer may
124 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
125 valuation if no substantial property improvement has occurred. The county tax
126 commissioner shall have the authority to adjust such tax bill to reflect the 100
127 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
128 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
129 the appeal process. Such notice shall also indicate that upon resolution of the
130 appeal, there may be additional taxes due or a refund issued.

131 (II) For the purposes of this Code section, any final value that causes a ~~deduction~~
132 reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by

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- 4 -

133 the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with
 134 interest, as provided in subsection (m) of this Code section, within 60 days from the
 135 date of the final determination of value. Such refund shall include interest on the
 136 amount of the deduction at the same rate specified in Code Section 48-2-35 which
 137 shall accrue from November 15 of the taxable year in question or the date the final
 138 installment was due or was paid, whichever is later, through to the date paid or 60
 139 days from the date of the final determination, whichever is earlier. In no event shall
 140 the amount of such interest exceed \$150.00 for homestead property or \$5,000.00 for
 141 nonhomestead property. Any refund paid after the sixtieth day shall accrue interest
 142 from the sixty-first day until paid with interest at the same rate specified in Code
 143 Section 48-2-35. The interest accrued after the sixtieth day and forward shall not
 144 be subject to the limits imposed by this subsection. The tax commissioner shall pay
 145 the tax refund and any interest for the refund from current collections in the same
 146 proportion for each of the levying authorities for whom the taxes were collected.
 147 (III) For the purposes of this Code section, any final value that causes an increase
 148 in taxes and creates an additional billing shall be paid to the tax commissioner as
 149 any other tax due along with interest, as provided in subsection (m) of this Code
 150 section, as specified in Code Section 48-2-35. The tax commissioner shall adjust
 151 the tax bill, including interest, within 15 days from the date of the final
 152 determination of value and mail the adjusted bill to the taxpayer. Such interest shall
 153 accrue from November 15 of the taxable year in question or the final installment of
 154 the tax was due through to the date the bill was adjusted and mailed or 15 days from
 155 the date of the final determination, whichever is earlier. The interest computed on
 156 the additional billing shall in no event exceed \$150.00 for homestead property or
 157 \$5,000.00 for nonhomestead property. After the tax bill notice has been mailed out,
 158 the taxpayer shall be afforded 60 days from the date of the postmark to make full
 159 payment of the adjusted bill and interest. Once the 60 day payment period has
 160 expired, the bill shall be considered past due, and interest shall accrue as specified
 161 in Code Section 48-2-40 without limit until the bill is paid in full. Once past due,
 162 all other fees, penalties, late charges, and collection notices shall apply as prescribed
 163 in this chapter for the collection of delinquent taxes."

164 "(m) **Refunds Interest.**

165 ~~In the event a refund is owed to the taxpayer, such refund shall be paid to the taxpayer~~
 166 ~~within 60 days of the last date upon which an appeal may be filed, or the date the final~~
 167 ~~determination of value is established on appeal, whichever is later. Any refund paid after~~
 168 ~~the sixtieth day shall accrue interest from the sixtieth day until paid with interest at the~~
 169 ~~same rate as specified in Code Section 48-2-35.~~

170 (1) For the purposes of this Code section, any final value that causes a deduction in taxes
 171 and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner
 172 to the taxpayer, entity, or transferee who paid the taxes within 60 days from the date of
 173 the final determination of value. Such refund shall include interest on the amount of the
 174 deduction at the same rate specified in Code Section 48-2-35 which shall accrue from
 175 November 15 of the taxable year in question or the date the final installment was due or
 176 was paid, whichever is later, through the date on which the refund is paid or 60 days from
 177 the date of the final determination, whichever is earlier. In no event shall the amount of
 178 such interest exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead
 179 property. Any refund paid after the sixtieth day shall accrue interest from the sixty-first
 180 day until paid with interest at the same rate specified in Code Section 48-2-35. The
 181 interest accrued after the sixtieth day and forward shall not be subject to the limits
 182 imposed by this subsection. The tax commissioner shall pay the tax refund and any
 183 interest for the refund from current collections in the same proportion for each of the
 184 levying authorities for whom the taxes were collected.

185 (2) For the purposes of this Code section, any final value that causes an increase in taxes
 186 and creates an additional billing shall be paid to the tax commissioner as any other tax
 187 due along with interest, as specified in Code Section 48-2-35. The tax commissioner
 188 shall adjust the tax bill, including interest, within 15 days from the date of the final
 189 determination of value and mail the adjusted bill to the taxpayer. Such interest shall
 190 accrue from November 15 of the taxable year in question or the final installment of the
 191 tax was due through the date on which the bill was adjusted and mailed or 15 days from
 192 the date of the final determination, whichever is earlier. The interest computed on the
 193 additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00
 194 for nonhomestead property. After the tax bill notice has been mailed out, the taxpayer
 195 shall be afforded 60 days from the date of the postmark to make full payment of the
 196 adjusted bill and interest. Once the 60 day payment period has expired, the bill shall be
 197 considered past due and interest shall accrue as specified in Code Section 48-2-40
 198 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late
 199 and collection notices shall apply as prescribed in this chapter for the collection of
 200 delinquent taxes."

201 **SECTION 5.**

202 Said chapter is further amended by revising Code Section 48-5-380, relating to refunds of
 203 taxes and license fees by counties and municipalities, as follows:

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204 "48-5-380.

205 (a) As provided in this Code section, each county and municipality shall refund to
206 taxpayers any and all taxes and license fees:

207 (1) Which are determined to have been erroneously or illegally assessed and collected
208 from the taxpayers under the laws of this state or under the resolutions or ordinances of
209 any county or municipality; or

210 (2) Which are determined to have been voluntarily or involuntarily overpaid by the
211 taxpayers.

212 (a.1) If property owners have been billed and have remitted property tax payments to
213 either a county or a municipality based on the fair market value of the land and
214 subsequently the fair market value of such land is reduced on an appeal, then the county
215 or the municipality shall reimburse the property owner the difference between tax remitted
216 and the final tax owed for each year in which the incorrect fair market value of the land
217 was used in the calculations.

218 ~~(b) In any case in which it is determined that an erroneous or illegal collection of any tax~~
219 ~~or license fee has been made by a county or municipality or that a taxpayer has voluntarily~~
220 ~~or involuntarily overpaid any tax or license fee, the~~ Any taxpayer from whom the a tax or
221 license fee was collected who alleges that such tax or license fee was collected illegally or
222 erroneously may file a claim for a refund with the governing authority of the county or
223 municipality at any time within one year or, in the case of taxes, three years after the date
224 of the payment of the tax or license fee to the county or municipality. The claim for refund
225 shall be in writing and shall be in the form and shall contain the information required by
226 the appropriate governing authority. The claim shall include a summary statement of the
227 grounds upon which the taxpayer relies. In the event the taxpayer desires a conference or
228 hearing before the governing authority in connection with any claim for a refund, the
229 taxpayer shall so specify in writing in the claim. If the claim conforms to the requirements
230 of this Code section, the governing authority shall grant a conference at a time specified
231 by the governing authority. The governing authority shall consider information contained
232 in the taxpayer's claim for a refund and such other information as is available. The
233 governing authority shall approve or disapprove the taxpayer's claim and shall notify the
234 taxpayer of its action. In the event any claim for refund is approved, the governing
235 authority shall proceed under subsection (a) of this Code section to give effect to the terms
236 of that subsection. No refund provided for in this Code section shall be assignable.
237 Submitting a request for refund to the governing authority is not a prerequisite to bringing
238 suit.

239 ~~(c) Any taxpayer whose claim for refund is denied by the governing authority of the~~
240 ~~county or municipality or whose claim is not denied or approved by the governing~~

241 ~~authority within one year from the date of filing the claim shall have the right to bring an~~
 242 ~~action for a refund in the superior court of the county in which the claim arises. No action~~
 243 ~~or proceeding for the recovery of a refund shall be commenced before the expiration of one~~
 244 ~~year from the date of filing the claim for refund unless the governing authority of the~~
 245 ~~county or municipality renders a decision on the claim within the one-year period. No~~
 246 ~~action or proceeding for the recovery of a refund shall be commenced after the expiration~~
 247 ~~of one year from the date the claim is denied. The one-year period prescribed in this~~
 248 ~~subsection for filing an action for a refund shall be extended for such period as may be~~
 249 ~~agreed upon in writing between the taxpayer and the governing authority of the county or~~
 250 ~~municipality during the one-year period or any extension of the one-year period. The filing~~
 251 ~~of a request for a refund with the governing authority under subsection (b) of this Code~~
 252 ~~section shall act to stay the time period for initiating suit for a refund. Following the filing~~
 253 ~~of a request for refund with the governing authority, no suit may be commenced until the~~
 254 ~~earlier of the governing authority's denial of the request for refund or the expiration of 90~~
 255 ~~days from the date of filing the claim. Alternatively, any taxpayer may forgo requesting~~
 256 ~~a refund from the governing authority under subsection (b) of this Code section and elect~~
 257 ~~to proceed directly to filing suit.~~

258 (d) Any refunds approved or allowed under this Code section shall be paid from funds of
 259 the county, the municipality, the county board of education, the state, or any other entity
 260 to which the taxes or license fees were originally paid. Refunds shall be paid within 60
 261 days of the approval of the taxpayer's claim or within 60 days of the entry of a final
 262 decision in any action for a refund.

263 (e) The governing authority of any county, by resolution, and the governing authority of
 264 any municipality, by ordinance, shall adopt rules and regulations governing the
 265 administration of this Code section and may delegate the administration of this Code
 266 section, including the approval or disapproval of claims where the reason for the claim is
 267 based on an obvious clerical error, to an appropriate department in local government. In
 268 disputed cases where there is no obvious error, the approval or disapproval of claims may
 269 not be delegated by the governing authority.

270 (f) Nothing contained in subsections (b) or (c) of this Code section shall be deemed the
 271 exclusive remedy to seek a refund nor deprive taxpayers of the right to seek a refund
 272 mandated by subsection (a) by any other cause of action available at law or equity.

273 (g) Under no circumstances may a suit for refund be commenced more than five years
 274 from the date of the payment of taxes or fees at issue."

275 **SECTION 6.**

276 This Act shall become effective on July 1, 2014.

277

SECTION 7.

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



Georgia Department of Revenue

House Bill 788

- If referendum approved by voters will amend O.C.G.A. § 48-5-41 and exempt from ad valorem taxes
 - Interest held by a private company in property on a public college or campus that is primarily used for student housing or parking
 - Contractually obligated to operate the property for the use and benefit of the public college or university
 - Public/Private Partnership



Georgia Department of Revenue

House Bill 788

- Effective date January 1, 2015 if referendum approved by majority of voters



House Bill 788 (AS PASSED HOUSE AND SENATE)

By: Representatives Riley of the 50th, Ramsey of the 72nd, Abrams of the 89th, Smyre of the 135th, Williams of the 119th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for an ad valorem tax exemption for private
3 interests in property of the Board of Regents of the University System of Georgia that is
4 operated by a private party; to provide that such arrangements shall not constitute special
5 franchises; to provide for a state-wide referendum; to provide for an effective date; to provide
6 for automatic repeal under certain circumstances; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
11 taxation of property, is amended by adding a new subparagraph in paragraph (1) of
12 subsection (a) of Code Section 48-5-41, relating to property exempt from ad valorem
13 taxation, as follows:

14 "(F) All interests in property on a campus of the Board of Regents of the University
15 System of Georgia primarily used for student housing or parking held by a private party
16 that is contractually obligated to operate such property primarily for the use or benefit
17 of a public college or university shall be considered to be public property within the
18 meaning of this paragraph, provided that such interest of the private party resulted from
19 a competitive procurement."

20 **SECTION 2.**

21 Said chapter is further amended by revising Code Section 48-5-421.1, relating to
22 public-private transportation projects not being designated as special franchises, as follows:

23 "48-5-421.1.

24 Any property which is exempt from ad valorem taxation pursuant to ~~subparagraph~~
25 subparagraphs (a)(1)(E) or (a)(1)(F) of Code Section 48-5-41 shall not constitute a special

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26 franchise for purposes of this article and shall not be subject to the provisions of this
 27 article."

28 **SECTION 3.**

29 The Secretary of State shall call and conduct a referendum for the approval or disapproval
 30 of Section 1 of this Act on the date of and in conjunction with the November, 2014, general
 31 election. The Secretary of State shall issue the call and conduct that special election as
 32 provided by general law. The Secretary of State shall cause the date and purpose of the
 33 referendum to be published in the official organ of each county in the state once at least 60
 34 days prior to the date of the referendum and once a week for two weeks immediately
 35 preceding the date of the referendum. The ballot shall have written thereon the following:

36 "() YES Shall property owned by the University System of Georgia and utilized by
 37 providers of college and university student housing and other facilities

38 () NO continue to be exempt from taxation to keep costs affordable?"

39 All persons desiring to vote for approval of this Act shall vote "Yes" and those persons
 40 desiring to vote for disapproval of this Act shall vote "No". If more than one-half of the
 41 votes cast on such question are for approval of this Act, then Section 1 of this Act shall
 42 become effective on January 1, 2015, and shall apply to all tax years beginning on or after
 43 that date; otherwise Section 1 of this Act shall not become effective and shall be
 44 automatically repealed on January 1, 2015.

45 **SECTION 4.**

46 This Act shall become effective upon its approval by the Governor or upon its becoming law
 47 without such approval; provided, however, that if Section 1 of this Act does not become
 48 effective and is automatically repealed pursuant to Section 3 of this Act, Section 2 of this Act
 49 shall also not become effective and shall be automatically repealed on January 1, 2015.

50 **SECTION 5.**

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



House Bill 954

- Amends O.C.G.A. § 48-5-2(3)(B) and adds new language to subparagraph (3)(B) requiring tax assessors to apply the following when determining fair market value:
 - Rent limitations, operational requirements, and any other restrictions imposed upon the property in connection with the property being eligible for any income tax credits described in subparagraph (B.1) of this paragraph or receiving any other state or federal subsidies provided with respect to the use of the property as residential rental property; provided, that such properties described in subparagraph (B.1) of this paragraph shall not be considered comparable real property for assessment or appeal of other properties



House Bill 954

- Provide direction on the valuation of low-income, rent-restricted, housing developments
 - Provide guidance and settle debate on whether tax assessors should consider the restricted rents of these properties and their status as a low-income housing development
 - Ties back to (3) and the definition of "Fair market value of property":
 - means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data is available, shall be considered in determining the fair market value of income-producing property.....
- Limits these properties to being as comparable only on like properties
 - Not comparable to non-rent restricted properties
- Will require revision to APM




Georgia Department of Revenue

House Bill 954

- Effective July 1, 2014 if signed by Governor

House Bill 954 (AS PASSED HOUSE AND SENATE)

By: Representatives Harrell of the 106th, Pak of the 108th, Williamson of the 115th, Carson of the 46th, Ramsey of the 72nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding ad valorem taxation of property, so as to change the
3 definition of fair market value of property; to provide for related matters; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
8 general provisions regarding ad valorem taxation of property, is amended by revising
9 subparagraph (B) of paragraph (3) of Code Section 48-5-2, relating to definitions regarding
10 ad valorem taxation, as follows:

11 "(B) The tax assessor shall apply the following criteria in determining the fair market
12 value of real property:

13 (i) Existing zoning of property;

14 (ii) Existing use of property, including any restrictions or limitations on the use of
15 property resulting from state or federal law or rules or regulations adopted pursuant
16 to the authority of state or federal law;

17 (iii) Existing covenants or restrictions in deed dedicating the property to a particular
18 use;

19 (iv) Bank sales, other financial institution owned sales, or distressed sales, or any
20 combination thereof, of comparable real property;

21 (v) Decreased value of the property based on limitations and restrictions resulting
22 from the property being in a conservation easement; ~~and~~

23 (vi) Rent limitations, operational requirements, and any other restrictions imposed
24 upon the property in connection with the property being eligible for any income tax
25 credits described in subparagraph (B.1) of this paragraph or receiving any other state
26 or federal subsidies provided with respect to the use of the property as residential

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27 rental property; provided, however, that such properties described in subparagraph
28 (B.1) of this paragraph shall not be considered comparable real property for
29 assessment or appeal of assessment of other properties; and
30 (vii) Any other existing factors provided by law or by rule and regulation of the
31 commissioner deemed pertinent in arriving at fair market value."

32

SECTION 2.

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



House Bill 985

- Amends O.C.G.A. § 16-10-20.1
 - Defines 'document' as information that is inscribed on a tangible medium or that is stored in an electronic or other medium and is retrievable in perceivable form and shall include, but shall not be limited to, liens, encumbrances, documents of title, instruments relating to a security interest in or title to real or personal property, or other records, statements, or representations of fact, law, right, or opinion.
 - Examples: security and warranty deeds



House Bill 985

- Makes it unlawful to:
 - knowingly file a document in a public records or court that contains materially false, fictitious or fraudulent statements
 - Knowingly alter a document, create a false document or knowingly file a document that has been altered
 - Guilty of a felony and if convicted serve up to 10 years and be fined up to \$10,000
 - This code section does not apply to public official conducting their official duties.




Georgia Department of Revenue

House Bill 985

- Effective July 1, 2014 if signed by the Governor

House Bill 985 (AS PASSED HOUSE AND SENATE)

By: Representatives Kirby of the 114th, Lindsey of the 54th, Oliver of the 82nd, Williamson of the 115th, Teasley of the 37th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 10 of Title 16 of the Official Code of Georgia Annotated,
2 relating to obstruction of public administration and related offenses, so as to change
3 provisions relating to filing false liens or encumbrances against public employees; to provide
4 for a definition; to expand the protection against the filing of false liens or documents to all
5 citizens; to provide for exceptions; to provide for related matters; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 10 of Title 16 of the Official Code of Georgia Annotated, relating to
10 obstruction of public administration and related offenses, is amended by revising Code
11 Section 16-10-20.1, relating to filing false liens or encumbrances against public employees,
12 as follows:

13 "16-10-20.1.

14 (a) As used in this Code section, the term: 'document' means information that is inscribed
15 on a tangible medium or that is stored in an electronic or other medium and is retrievable
16 in perceivable form and shall include, but shall not be limited to, liens, encumbrances,
17 documents of title, instruments relating to a security interest in or title to real or personal
18 property, or other records, statements, or representations of fact, law, right, or opinion.

19 ~~(1) 'Public employee' means every person employed by the executive, legislative, or~~
20 ~~judicial branch of state government, or any department, board, bureau, agency,~~
21 ~~commission, or authority thereof, and any person employed by a county, municipality,~~
22 ~~consolidated government, or local board of education.~~

23 ~~(2) 'Public officer' shall have the same meaning as set forth in Code Section 21-5-3.~~

24 (b) Notwithstanding Code Sections 16-10-20 and 16-10-71, it shall be unlawful for any
25 person to knowingly file a false lien or encumbrance in a public record or private record
26 that is generally available to the public against the real or personal property of a public

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27 ~~officer or public employee on account of the performance of such public officer or public~~
28 ~~employee's official duties;~~

29 (1) Knowingly file, enter, or record any document in a public record or court of this state
30 or of the United States knowing or having reason to know that such ~~lien or encumbrance~~
31 document is false or contains a materially false, fictitious, or fraudulent statement or
32 representation; or

33 (2) Knowingly alter, conceal, cover up, or create a document and file, enter, or record
34 it in a public record or court of this state or of the United States knowing or having reason
35 to know that such document has been altered or contains a materially false, fictitious, or
36 fraudulent statement or representation.

37 (c) Any person who violates subsection (b) of this Code section shall be guilty of a felony
38 and, upon conviction thereof, shall be punished by imprisonment of not less than one nor
39 more than ten years, a fine not to exceed \$10,000.00, or both.

40 (d) This Code section shall not apply to a court clerk, registrar of deeds, or any other
41 government employee who is acting in the course of his or her official duties."

42 **SECTION 2.**

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



Georgia Department of Revenue

House Bill 1000

- Amends several code sections relating to setoff debt collection by the Department
 - Adds 'court' to the list of agencies that may, by agreement with the Department, claim an income tax refund due to a taxpayer to offset debt due to the court for unpaid fines and court costs
 - Courts are defined as trial courts, such as superior, state, juvenile, magistrate, probate, and municipal courts
 - Clearinghouse must be set up



Georgia Department of Revenue

House Bill 1000

- Effective date of January 1, 2015 if signed by the Governor

House Bill 1000 (AS PASSED HOUSE AND SENATE)

By: Representatives Fleming of the 121st, Carter of the 175th, Oliver of the 82nd, Frye of the 118th, and Tankersley of the 160th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to provide for setoff debt collection against state income tax refunds for debts
3 owed to courts; to provide for a revision of setoff debt collection policies and systems
4 relating to state income tax refunds; to provide for definitions, procedures, conditions, and
5 limitations; to provide for related matters; to provide for an effective date; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
10 amended by revising Article 7 of Chapter 7, relating to setoff debt collection, as follows:

11 "ARTICLE 7

12 48-7-160.

13 The purpose of this article is to establish a policy and to provide a system whereby all
14 claimant agencies and courts of this state in conjunction with the department shall
15 cooperate in identifying debtors who owe money to the state through its various claimant
16 agencies or courts and who qualify for refunds from the department. It is also the purpose
17 of this article to establish procedures for setting off against any such refund the sum of any
18 debt owed to the state claimant agencies or courts. It is the intent of the General Assembly
19 that this article be liberally construed to effectuate these purposes.

20 48-7-161.

21 As used in this article, the term:

22 (.1) 'Administrative Office of the Courts' means entity created pursuant to Code Section
23 15-5-22.

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- 24 (1) 'Claimant agency' means and includes, in the order of priority set forth below:
- 25 (A) The Department of Human Services and the Department of Behavioral Health and
- 26 Developmental Disabilities with respect to collection of debts under Article 1 of
- 27 Chapter 11 of Title 19, Code Section 49-4-15, and Chapter 9 of Title 37;
- 28 (B) The Georgia Student Finance Authority with respect to the collection of debts
- 29 arising under Part 3 of Article 7 of Chapter 3 of Title 20;
- 30 (C) The Georgia Higher Education Assistance Corporation with respect to the
- 31 collection of debts arising under Part 2 of Article 7 of Chapter 3 of Title 20;
- 32 (D) The Georgia Board for Physician Workforce with respect to the collection of debts
- 33 arising under Part 6 of Article 7 of Chapter 3 of Title 20;
- 34 (E) The Department of Labor with respect to the collection of debts arising under Code
- 35 Sections 34-8-254 and 34-8-255 and Article 5 of Chapter 8 of Title 34, with the
- 36 exception of Code Sections 34-8-158 through 34-8-161; provided, however, that the
- 37 Department of Labor establishes that the debtor has been afforded required due process
- 38 rights by such Department of Labor with respect to the debt and all reasonable
- 39 collection efforts have been exhausted;
- 40 (F) The Department of Corrections with respect to probation fees arising under Code
- 41 Section 42-8-34 and restitution or reparation ordered by a court as a part of the sentence
- 42 imposed on a person convicted of a crime who is in the legal custody of the department;
- 43 (G) The State Board of Pardons and Paroles with respect to restitution imposed on a
- 44 person convicted of a crime and subject to the jurisdiction of the board; and
- 45 (H) The Department of Juvenile Justice with respect to restitution imposed on a
- 46 juvenile for a delinquent act which would constitute a crime if committed by an adult.
- 47 (2) 'Court' means all trial courts in this state, including but not limited to the superior,
- 48 state, juvenile, magistrate, probate, and municipal courts, whether called mayor's courts,
- 49 recorder's courts, police courts, civil courts, or traffic courts, and miscellaneous and
- 50 special courts.
- 51 ~~(2)~~(3) 'Debt' means:
- 52 (A) Any ~~any~~ liquidated sum due and owing any claimant agency, which sum has
- 53 accrued through contract, subrogation, tort, or operation of law regardless of whether
- 54 there is an outstanding judgment for the sum, any sum which is due and owing any
- 55 person and is enforceable by the Department of Human Services pursuant to subsection
- 56 (b) of Code Section 19-11-8, or any sum of restitution or reparation due pursuant to a
- 57 sentence imposed on a person convicted of a crime and sentenced to restitution or
- 58 reparation and probation; or
- 59 (B) Any liquidated sum that constitutes any and all court costs, surcharges, and fines
- 60 for which there is an outstanding court judgment.

61 ~~(3)~~(4) 'Debtor' means any individual owing money to or having a delinquent account
 62 with any claimant agency or court, which obligation has not been adjudicated as satisfied
 63 by court order, set aside by court order, or discharged in bankruptcy.

64 ~~(4)~~(5) 'Refund' means the Georgia income tax refund which the department determines
 65 to be due any individual taxpayer.

66 48-7-162.

67 The collection remedy authorized by this article is in addition to and not in substitution for
 68 any other remedy available by law.

69 48-7-162.1.

70 (a) Submission of debts through the Administrative Office of the Courts shall be the sole
 71 manner through which debts owed to courts may be submitted to the department for
 72 collection under this article. The Administrative Office of the Courts shall be authorized
 73 to enter into written contracts for the performance of administrative functions and duties
 74 under this article by one or more administrative entities consisting of nonprofit Georgia
 75 corporations, except for a public utility, in existence on or before January 1, 2012, whose
 76 income is exempt from federal income taxation pursuant to Section 115 of the Internet
 77 Revenue Code of 1986, or third party vendors approved by the department.

78 (b) Any claim submitted by a court through the Administrative Office of the Courts shall
 79 be subordinate to all claims submitted by claimant agencies.

80 48-7-163.

81 (a) A claimant agency or the Administrative Office of the Courts may submit any debt or
 82 debts when each such debt is in excess of \$25.00 owed in accordance with Code Section
 83 ~~48-7-161~~ to the department for collection through setoff under the procedure procedures
 84 established by this article, except in cases where the validity of the debt is legitimately in
 85 dispute, an alternate means of collection is pending and believed to be adequate, or such
 86 collection would result in a loss of federal funds or federal assistance.

87 (b) Upon request of a claimant agency or the Administrative Office of the Courts, the
 88 department shall set off any refund ~~as defined in Code Section 48-7-161~~ against the debt
 89 certified by the claimant agency or the Administrative Office of the Courts as provided in
 90 this article.

91 (c) An administrative collection assistance fee shall be imposed on each such debt
 92 submitted by the Administrative Office of the Courts to the department to recover the costs
 93 incurred by the Administrative Office of the Courts and the department in collecting debts
 94 under this article. The fee shall be in addition to the debt to be set off and shall be fixed

95 such that the proceeds of the fee shall not exceed the total direct and indirect costs to the
96 Administrative Office of the Courts and the department for administering such debt setoff
97 collection. In no event shall the amount of such fee exceed \$20.00 per debt. The
98 Administrative Office of the Courts shall reimburse the department from the proceeds of
99 such fee based upon the actual costs incurred by the department. Such proceeds shall be
100 retained and expended pursuant to Code Section 45-12-92.1.

101 48-7-164.

102 (a)(1) Within a time frame specified by the department, a claimant agency seeking to
103 collect a debt through setoff shall supply the information necessary to identify each
104 debtor whose refund is sought to be set off, including but not limited to such debtor's
105 social security number, and shall certify the amount of the debt or debts owed by each
106 debtor.

107 (2) The Administrative Office of the Courts shall supply the information necessary to
108 identify each debtor whose refund is sought to be set off, including but not limited to such
109 debtor's social security number, and shall certify the amount of the debt or debts owed
110 by each debtor.

111 (3) The department may rely upon the certification by a claimant agency or the
112 Administrative Office of the Courts that the debt is valid and owed by the debtor and that
113 such debt may be validly collected by the department under this article. No employee or
114 agent of the department shall be liable to any person for collecting any such debt that was
115 not valid and owed by the debtor.

116 (b)(1) If a debtor identified by a claimant agency or the Administrative Office of the
117 Courts is determined by the department to be entitled to a refund of at least \$25.00, the
118 department shall transfer an amount equal to the refund owed, not to exceed the amount
119 of the claimed debt certified, to the claimant agency or the Administrative Office of the
120 Courts. When the refund owed exceeds the claimed debt and administrative collection
121 assistance fee, the department shall send the excess amount to the debtor within a
122 reasonable time after the excess is determined.

123 (2) When the amount of the setoff available for claims is insufficient for the combined
124 total of the claims filed by courts, distribution of the available setoff funds shall be made
125 in the order of the date each court claim is received by the Administrative Office of the
126 Courts. Such claim shall remain active until sufficient additional setoff funds become
127 available to set off the remainder of the debt or until the claims themselves expire by law.

128 (3) If the department is able to collect only part of a debt through setoff under this article,
129 the administrative collection assistance fees shall have priority over the remainder of the
130 debt.

131 (c) At the time of the transfer of funds to a claimant agency or the Administrative Office
 132 of the Courts pursuant to ~~subsection (b)~~ of this Code section, the department shall notify
 133 the taxpayer or taxpayers whose refund is sought to be set off and the claimant agency or
 134 the Administrative Office of the Courts that the transfer has been made. The notice shall
 135 clearly set forth the name of the debtor, the manner in which the debt arose, the amount of
 136 the claimed debt, the transfer of funds to the claimant agency or the Administrative Office
 137 of the Courts pursuant to ~~subsection (b)~~ of this Code section and the intention to set off the
 138 refund against the debt, the amount of the refund in excess of the claimed debt, the
 139 taxpayer's opportunity to give written notice to contest the setoff within 30 days of the date
 140 of mailing of the notice, the name and mailing address of the claimant agency or the
 141 Administrative Office of the Courts to which the application for a hearing must be sent, and
 142 the fact that failure to apply for a hearing in writing within the 30 day period will be
 143 deemed a waiver of the opportunity to contest the setoff. In the case of a joint return, the
 144 notice shall also state the name of any taxpayer named in the return against whom no debt
 145 is claimed, the fact that a debt is not claimed against such taxpayer, the fact that such
 146 taxpayer is entitled to receive a refund if it is due him or her regardless of the debt asserted
 147 against his or her spouse, and that in order to obtain a refund due him or her such taxpayer
 148 must apply in writing for a hearing with the claimant agency or the Administrative Office
 149 of the Courts named in the notice within 30 days of the date of the mailing of the notice.
 150 If a taxpayer fails to apply in writing for a hearing within 30 days of the mailing of the
 151 notice, he or she will have waived his or her opportunity to contest the setoff.

152 (d) Upon receipt of funds transferred from the department pursuant to ~~subsection (b)~~ of
 153 this Code section, the claimant agency or the Administrative Office of the Courts shall
 154 deposit and hold the funds in an escrow account until a final determination of the validity
 155 of the debt. Any interest accruing on proceeds in such escrow account shall not constitute
 156 any part of the setoff funds being held in escrow and shall be retained by the claimant
 157 agency or the Administrative Office of the Courts to cover administrative costs.

158 (e) The claimant agency shall pay the department for all costs incurred by the department
 159 in setting off debts in the manner provided in this article.

160 48-7-165.

161 (a)(1) If the claimant agency receives written application contesting the setoff or the sum
 162 upon which the setoff is based, it shall grant a hearing to the taxpayer to determine
 163 whether the setoff is proper or the sum is valid according to the procedures established
 164 under Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.' If the sum
 165 asserted as due and owing is not correct, an adjustment of the claimed debt shall be made.

166 (2) A request for a hearing pursuant to the Internal Revenue Code to contest the
 167 collection of past-due support may be consolidated with a request for a hearing under
 168 paragraph (1) of this subsection. If the sum asserted as due and owing is not correct, an
 169 adjustment of the claimed debt shall be made.

170 (b) The hearing established by subsection (a) of this Code section shall be in lieu of a
 171 hearing before the department to determine the validity of the debt or the propriety of the
 172 setoff.

173 (c) No issues which have been previously litigated shall be considered at the hearing.

174 (d) Appeals from actions taken at the hearing allowed under this Code section shall be in
 175 accordance with Chapter 13 of Title 50, the 'Georgia Administrative Procedure Act.'

176 48-7-165.1.

177 (a)(1) Except as otherwise provided in subsection (d) of this Code section, if the
 178 Administrative Office of the Courts receives written notice from the debtor contesting the
 179 setoff or the sum upon which the setoff is based within 30 days of the debtor being
 180 notified of the debt setoff, the Administrative Office of the Courts shall notify the court
 181 to whom the debt is owed that the sum due and owing shall not be disbursed pursuant to
 182 this article until the court to whom the debt is owed has granted a hearing to the debtor
 183 and obtained a final determination on the debt under this Code section and provided
 184 evidence of such final determination to the Administrative Office of the Courts. Such
 185 sum due and owing shall not be disbursed to the debtor or the court to whom the debt is
 186 owed prior to such final determination.

187 (2) The hearing required under this Code section shall be conducted after notice of such
 188 hearing is provided to the debtor by certified mail or personal service. When personal
 189 service is utilized, such personal service shall be made by the officers of the court
 190 designated by the judges of that court or any other officers authorized by law to serve
 191 process.

192 (b)(1) The officers of the court designated by the judges of that court submitting debts
 193 to the Administrative Office of the Courts shall appoint a hearing officer for the purpose
 194 of conducting hearings under this Code section. The officers of the court shall adopt
 195 appropriate procedures to govern the conducting of hearings by the hearing officer. A
 196 written or electronic copy of such procedures shall be provided to a debtor immediately
 197 upon the receipt of notice from a debtor under subsection (a) of this Code section.

198 (2) Issues that have been previously litigated shall not be considered at a hearing. The
 199 hearing officer shall determine whether the debt is owed to the court and the amount of
 200 the debt. Such determination shall be in writing and shall be provided to the debtor and

201 the Administrative Office of the Courts within five days after the date the hearing is
 202 conducted.

203 (3) If the debtor or the court disagrees with the determination of the hearing officer,
 204 either party may appeal that determination by filing a petition in the superior court not
 205 later than ten days following the date of the hearing officer's written determination. The
 206 superior court judge shall conduct a hearing and shall render a final determination in
 207 writing and shall transmit a copy to the hearing officer, the debtor, and the Administrative
 208 Office of the Courts not later than ten days after the date of that hearing.

209 (4) The losing party to such proceeding as provided for in paragraph (3) of this
 210 subsection shall pay any filing fees and costs of service, except that the officers of the
 211 court designated by the judges of that court shall be authorized to waive such fees and
 212 costs. The court submitting the debt to the Administrative Office of the Courts shall be
 213 responsible for attorneys' fees of the debtor who is contesting the setoff in cases where
 214 the superior court finds in favor of the debtor.

215 (c) If a court submits a debt for collection under this article following final determination
 216 of the debt in accordance with this Code section and the Administrative Office of the
 217 Courts is notified by the department that no refund proceeds are available or sufficient for
 218 setoff of the entire debt, such claim shall remain valid until sufficient refund proceeds are
 219 available for setoff as provided in subsection (b) of Code Section 48-7-164 and are not
 220 subject to further appeal.

221 48-7-166.

222 (a)(1) Upon final determination of the amount of the debt due and owing by means of
 223 the hearing provided by Code Section 48-7-165 or by the taxpayer's default through
 224 failure to comply with subsection (c) of Code Section 48-7-164, the claimant agency shall
 225 remove the amount of the debt due and owing from the escrow account established
 226 pursuant to Code Section 48-7-164 and shall credit the amount to the debtor's obligation.

227 (2) Upon final determination of the amount of the debt due and owing as provided by
 228 Code Section 48-7-165.1, or by the taxpayer's default through failure to comply with
 229 subsection (c) of Code Section 48-7-164, the Administrative Office of the Courts shall
 230 remove the amount of the debt due and owing from the escrow account established
 231 pursuant to Code Section 48-7-164 and shall credit the amount to the debtor's obligation.

232 (b) Upon transfer of the debt due and owing from the escrow account to the credit of the
 233 debtor's account, the claimant agency or the Administrative Office of the Courts shall
 234 notify the debtor in writing of the finalization of the setoff. The department shall prepare
 235 a notice for use by the claimant agency or the Administrative Office of the Courts. Such
 236 notice shall include a final accounting of the refund which was set off, including the

237 amount of the refund to which the debtor was entitled prior to setoff, the amount of the debt
 238 due and owing, the amount of the refund in excess of the debt which has been returned to
 239 the debtor by the department pursuant to ~~subsection (b)~~ of Code Section 48-7-164, and the
 240 amount of the funds transferred to the claimant agency or the Administrative Office of the
 241 Courts pursuant to Code Section 48-7-164 in excess of the debt finally determined to be
 242 due and owing at a hearing held pursuant to Code Section 48-7-165 or 48-7-165.1, if such
 243 a hearing was held or the amount of the funds transferred to the Administrative Office of
 244 the Courts pursuant to Code Section 48-7-164 is in excess of the debt finally determined
 245 to be due and owing pursuant to Code Section 48-7-165.1 as determined in the filing of an
 246 appeal. At such time, the claimant agency or the Administrative Office of the Courts shall
 247 refund to the debtor the amount of the claimed debt originally certified and transferred to
 248 it by the department in excess of the amount of debt finally found to be due and owing.
 249 (c) Following finalization of the setoff pursuant to subsection (b) of this Code section, the
 250 Administrative Office of the Courts shall transfer the funds to the court. Any funds so
 251 transferred by the Administrative Office of the Courts shall be disbursed by the court in the
 252 same manner as if such funds had been originally collected by such court without having
 253 resorted to collection under this article.

254 48-7-167.

255 When the setoff authorized by this article is exercised, the refund which is set off shall be
 256 deemed granted.

257 48-7-168.

258 The department has priority pursuant to subsection (c) of Code Section 48-2-35 over every
 259 claimant agency and the Administrative Office of the Courts for collection by setoff under
 260 this article.

261 48-7-169.

262 The commissioner is authorized to prescribe forms and to promulgate rules and regulations
 263 which he or she deems necessary in order to effectuate this article.

264 48-7-170.

265 (a) Notwithstanding Code Section 48-7-60, which prohibits disclosure by the department
 266 of the contents of taxpayer records or information, and notwithstanding any other
 267 confidentiality statute, the commissioner may provide to a claimant agency or the
 268 Administrative Office of the Courts all information necessary to accomplish and effectuate
 269 the intent of this article.

270 (b) The information obtained by a claimant agency or the Administrative Office of the
271 Courts from the department in accordance with this article shall retain its confidentiality
272 and shall only be used by a claimant agency or the Administrative Office of the Courts in
273 the pursuit of its debt collection duties and practices. Any employee or prior employee of
274 any claimant agency or the Administrative Office of the Courts who unlawfully discloses
275 any such information for any other purpose, except as otherwise specifically authorized by
276 law, shall be subject to the same penalties specified by law for unauthorized disclosure of
277 confidential information by an agent or employee of the department."

278 **SECTION 2.**

279 This Act shall become effective on January 1, 2015.

280 **SECTION 3.**

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



Senate Resolution 875

- Provides for a Joint Study Committee on the Property Tax Digest Impact on Education Funding
 - Evaluate the reporting of equalization and the 5 mill share that impact the funding received by local school systems
 - Will look at the impact and address reporting of tax incentives and abatements including PILOTS
 - State agencies involved:
 - Department of Audits & Accounts
 - Department of Education
 - Department of Revenue



Senate Resolution 875

- What are the issues that resulted in this legislation:
 - Digest being re-certified after the submission of the QBE package
 - Inconsistent reporting of tax incentives, abatements and PILOTS
- Report submitted no later than December 31, 2014

Senate Resolution 875

By: Senators Hill of the 4th, Tippins of the 37th, Beach of the 21st and Albers of the 56th

ADOPTED

A RESOLUTION

1 Creating the Joint Study Committee on the Property Tax Digest Impact on Education
2 Funding; and for other purposes.

3 WHEREAS, it would be beneficial to study and evaluate the reporting of local tax revenues
4 that impact the funding received by local school systems, specifically but not limited to
5 equalization and five mill share; and

6 WHEREAS, specific issues that must be addressed include tax digest reporting, economic
7 development related revenues paid "in lieu" of taxes, and any other arrangements that impact
8 a local tax digest, including abatements; and

9 WHEREAS, for such purposes, it would be beneficial to work with and receive data and
10 information from the Department of Revenue, the Department of Education, and the
11 Department of Audits and Accounts and to request cooperation and input from local tax
12 officials.

13 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF
14 GEORGIA that there is created the Joint Study Committee on the Property Tax Digest
15 Impact on Education Funding to be composed of ten members as follows:

16 (1) Five members of the Senate, which shall include at least one member from each of the
17 political parties whose candidates for the office of Governor at the last election for such
18 office received the highest and second highest number of votes cast for such office,
19 appointed by the President of the Senate; and

20 (2) Five members of the House of Representatives, which shall include at least one
21 member from each of the political parties whose candidates for the office of Governor at
22 the last election for such office received the highest and second highest number of votes
23 cast for such office, appointed by the Speaker of the House of Representatives.

24 The President of the Senate and the Speaker of the House of Representatives shall each
25 designate one of his appointees to serve as cochairpersons. The committee may elect other

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26 officers as deemed necessary. The cochairpersons may designate and appoint subcommittees
27 from among the membership of the committee as well as appoint other persons to perform
28 such functions as they may determine to be necessary and relevant to and consistent with this
29 resolution. The cochairpersons shall only vote to break a tie. The committee shall meet at
30 the call of the cochairpersons. The committee shall hold at least three public hearings and
31 at least one meeting to discuss and finalize findings. A quorum for transacting business shall
32 be a majority of the members of the committee.

33 BE IT FURTHER RESOLVED that the committee may conduct its meetings at such places
34 and at such times as it may deem necessary or convenient to enable it to exercise fully and
35 effectively its powers, perform its duties, and accomplish the objectives and purposes of this
36 resolution. Legislative members of the committee shall receive the allowances provided for
37 in Code Section 28-1-8 of the Official Code of Georgia Annotated. The allowances
38 authorized by this resolution shall not be received by any member of the committee for more
39 than five days unless additional days are authorized. The funds necessary to carry out the
40 provisions of this resolution shall come from funds appropriated to the Senate and House of
41 Representatives.

42 BE IT FURTHER RESOLVED that the committee shall make a report of its findings to the
43 President of the Senate, Speaker of the House of Representatives, and chairpersons of the
44 House Committee on Appropriations and the Senate Appropriations Committee on or before
45 December 31, 2014. The committee shall stand abolished on December 31, 2014.

MOTOR VEHICLE LEGISLATION





Georgia Department of Revenue

2014 Legislation

House Bill 753 – Motor Carrier Rules New Information to GA Motor Carriers

- Conforms all Georgia rules to Federal Motor Carrier rules
- Enforcement by Georgia Department of Public Safety – Motor Carrier Compliance Division (MCCD)



Georgia Department of Revenue

2014 Legislation

House Bill 753 – Motor Carrier Rules

- Interstate Motor Carriers will continue to apply for their International Registration Plan (IRP) credentials with the Motor Vehicle Division
- Intra-state motor carriers will continue to apply at County Tag Offices



2014 Legislation

House Bill 753 – Motor Carrier Rules

- Beginning July 1, 2014, all motor carriers will obtain operating authority from the Department of Public Safety - Motor Carrier Compliance Division
- All inquiries should be referred to their website: <http://www.gamccd.net/>

House Bill 753 (AS PASSED HOUSE AND SENATE)

By: Representatives Powell of the 32nd and Hitchens of the 161st

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 32-6-5 of the Official Code of Georgia Annotated, relating to
2 closure of or limiting access to roads due to inclement weather and exceptions for certain
3 vehicle operators, so to expand the classification of vehicles that require tire chains to travel
4 on a road declared as a limited access road due to inclement weather conditions; to provide
5 for penalties; to amend Title 40 of the Official Code of Georgia Annotated, relating to motor
6 vehicles and traffic, so as to provide for federal regulatory requirements; to provide for
7 further restrictions on the use of controlled-access roadways; to provide that certain fees may
8 be included in liens upon abandoned motor vehicles; to provide for the disposition of
9 proceeds from the public sale of an abandoned motor vehicle; to provide for related matters;
10 to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

13 Code Section 32-6-5 of the Official Code of Georgia Annotated, relating to closure of or
14 limited access to roads due to inclement weather and exceptions for certain vehicle operators,
15 is amended by revising as follows:

16 "32-6-5.

17 (a) The department may close or limit access to any portion of road on the state highway
18 system due to a declared state of emergency for inclement weather conditions that results
19 in dangerous driving conditions. There shall be erected or posted signage of adequate size
20 indicating that a portion of the state highway system has been closed or access has been
21 limited. When the department determines a road shall have limited access due to a
22 declared state of emergency for inclement winter weather conditions, notice shall be given
23 to motorists through posted signage that motor vehicles must be equipped with tire chains,
24 four-wheel drive with adequate tires for existing conditions, or snow tires with a
25 manufacturer's all weather rating in order to proceed. Such signage shall inform motorists
26 that it shall be unlawful to proceed on such road without such equipment. With the

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27 exception of buses, operators of commercial motor vehicles as defined by Code Section
 28 40-1-1 with four or more drive wheels traveling on a road declared as limited access due
 29 to a declared state of emergency for inclement winter weather conditions shall affix tire
 30 chains to ~~at least four of the~~ each of the outermost drive wheel tires. Bus and motor coach
 31 operators shall affix tire chains to at least two of the drive wheel tires before proceeding
 32 on a road with limited access due to a declared state of emergency for inclement winter
 33 weather conditions. For purposes of this Code section, the term 'tire chains' means metal
 34 chains which consist of two circular metal loops, positioned on each side of a tire,
 35 connected by not less than nine evenly spaced chains across the tire tread or any other
 36 traction devices ~~capable of providing traction equal to or exceeding that of such metal~~
 37 ~~chains under similar conditions~~ as provided for by rules and regulations of the
 38 commissioner of public safety.

39 (b) A driver of a motor vehicle who causes an accident or blocks the flow of traffic while
 40 failing to comply with the requirements of subsection (a) of this Code section when access
 41 is limited on the state highway system due to a declared state of emergency for inclement
 42 weather conditions shall be fined up to \$1,000.00.

43 ~~(b)(c)~~ This Code section shall not apply to a tow operator towing a motor vehicle or
 44 traveling to a site from which a motor vehicle shall be towed or to emergency responders
 45 traveling the roadway in order to fulfill their duties."

46 SECTION 2.

47 Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles and traffic, is
 48 amended by revising Code Section 40-1-8, relating to safe operations of motor carriers and
 49 commercial motor vehicles, as follows:

50 "40-1-8.

51 (a) As used in this Code section, the term:

52 (1) 'Commissioner' means the commissioner of public safety.

53 (2) 'Department' means the Department of Public Safety.

54 (3) 'Present regulations' means the regulations promulgated under 49 C.F.R. in force and
 55 effect on January 1, 2014.

56 (b) The commissioner shall have the authority to promulgate rules and regulations for the
 57 safe operation of motor carriers, the safe operation of commercial motor vehicles and
 58 drivers, and the safe transportation of hazardous materials. Any such rules and regulations
 59 promulgated or deemed necessary by the commissioner shall include, but are not limited
 60 to, the following:

61 (1) Every commercial motor vehicle and all parts thereof shall be maintained in a safe
 62 condition at all times; and the lights, brakes, and equipment, and all other parts or

63 accessories shall meet such safety requirements ~~as the commissioner shall from time to~~
 64 ~~time promulgate~~ designated by present regulations under Parts 393 and 396;

65 (2) Every driver employed to operate a motor vehicle for a motor carrier shall:

66 (A) Be at least 18 years of age to operate a motor vehicle for a motor carrier intrastate
 67 and at least 21 years of age to operate a motor vehicle for a motor carrier interstate;

68 (B) Meet the qualification requirements the commissioner shall from time to time
 69 promulgate;

70 (C) Be of temperate habits and good moral character;

71 (D) Possess a valid driver's license;

72 (E) Not use or possess prohibited drugs or alcohol while on duty; and

73 (F) Be fully competent and sufficiently rested to operate the motor vehicle under his
 74 or her charge;

75 (3) Accidents arising from or in connection with the operation of commercial motor
 76 vehicles shall be reported to the commissioner of transportation in such detail and in such
 77 manner as the commissioner of transportation may require;

78 (4) The commissioner shall require each commercial motor vehicle to have attached such
 79 distinctive markings as shall be adopted by the commissioner. Such identification
 80 requirements shall comply with the applicable provisions of the federal Unified Carrier
 81 Registration Act of 2005; and

82 (5) The commissioner shall provide distinctive rules for the transportation of
 83 unmanufactured forest products in intrastate commerce to be designated the 'Georgia
 84 Forest Products Trucking Rules.'

85 (c)(1) Regulations governing the safe operations of motor carriers, commercial motor
 86 vehicles and drivers, and the safe transportation of hazardous materials may be adopted
 87 by administrative order, including, but not limited to, by referencing compatible federal
 88 regulations or standards without compliance with the procedural requirements of Chapter
 89 13 of Title 50, the 'Georgia Administrative Procedure Act,' provided that such federal
 90 regulations or standards shall be maintained on file by the department and made available
 91 for inspection and copying by the public, by means including, but not limited to, posting
 92 on the department's Internet site. The commissioner may comply with the filing
 93 requirements of Chapter 13 of Title 50 by filing with the office of the Secretary of State
 94 the name and designation of such rules, regulations, standards, and orders. The courts
 95 shall take judicial notice of rules, regulations, standards, or orders so adopted or
 96 published.

97 (2) Rules, regulations, or orders previously adopted, issued, or promulgated pursuant to
 98 the provisions of Chapter 7 or 11 of Title 46 in effect on June 30, 2011, shall remain in
 99 full force and effect until such time as the commissioner of public safety adopts, issues,

100 or promulgates new rules, regulations, or orders pursuant to the provisions of this Code
101 section.

102 (d)(1) The commissioner may, pursuant to rule or regulation, specify and impose civil
103 monetary penalties for violations of laws, rules, and regulations relating to driver and
104 motor carrier safety and transportation of hazardous materials. Except as may be
105 hereafter authorized by law, the maximum amount of any such monetary penalty shall not
106 exceed the maximum penalty authorized by law or rule or regulation for the same
107 violation immediately prior to July 1, 2005.

108 (2) A cause of action for the collection of a penalty imposed pursuant to this subsection
109 may be brought in the superior court of the county where the principal place of business
110 of the penalized company is located or in the superior court of the county where the
111 action giving rise to the penalty occurred.

112 (e) The commissioner is authorized to adopt such rules and orders as he or she may deem
113 necessary in the enforcement of this Code section. Such rules and orders shall have the
114 same dignity and standing as if such rules and orders were specifically provided in this
115 Code section. The commissioner is authorized to establish such exceptions or exemptions
116 from the requirements of this Code section, as he or she shall deem appropriate, consistent
117 with any federal program requirements, and consistent with the protection of the public
118 health, safety, and welfare.

119 (f)(1) The commissioner may designate members of the department, pursuant to Article
120 5 of Chapter 2 of Title 35, to perform regulatory compliance inspections. Members of
121 county, municipal, campus, and other state agencies may be designated by the
122 commissioner to perform regulatory compliance inspections only of vehicles, drivers, and
123 cargo in operation, and may only enforce the provisions of rules and regulations
124 promulgated under this Code section or Article 2 of this chapter subject to the provisions
125 of a valid agreement between the commissioner and the county, municipal, campus, or
126 other state agency.

127 (2) Unless designated and authorized by the commissioner, no members of county,
128 municipal, campus, and other state agencies may perform regulatory compliance
129 inspections.

130 (g) No person shall drive or operate, or cause the operation of, a vehicle in violation of an
131 out-of-service order. As used in this subsection, the term 'out-of-service order' means a
132 temporary prohibition against operating as a motor carrier or driving or moving a vehicle,
133 freight container or any cargo thereon, or any package containing a hazardous material.

134 (h) Unless otherwise provided by law, a motor carrier or operator of a commercial motor
135 vehicle shall comply with the present regulations as follows:

136 (1) Motor carrier safety standards found in 49 C.F.R. Part 391;

- 137 (2) Motor carrier safety standards found in 49 C.F.R. Part 392, including but not limited
 138 to the seatbelt ~~Seatbelt~~ usage requirements found in 49 C.F.R. Section 392.16; and
- 139 (3) Hours of service and record of duty status requirements of 49 C.F.R. Part 395.
- 140 (i) A person failing to comply with the requirements of paragraph (2) of subsection (h) of
 141 this Code section shall be guilty of the misdemeanor offense of failure to wear a seat safety
 142 belt while operating a commercial motor vehicle and, upon conviction thereof, shall be
 143 fined not more than \$50.00 but shall not be subject to imprisonment. The costs of such
 144 prosecution shall not be taxed nor shall any additional penalty, fee, or surcharge to a fine
 145 for such offense be assessed against a person for conviction thereof. No points shall be
 146 added pursuant to Code Section 40-5-57 and no additional fines or penalties shall be
 147 imposed.
- 148 (j) Every officer, agent, or employee of any corporation and every person who violates or
 149 fails to comply with this Code section or any order, rule, or regulation adopted pursuant to
 150 this Code section, or who procures, aids, or abets a violation of this Code section or such
 151 rule or regulation, shall be guilty of a misdemeanor. Misdemeanor violations of this Code
 152 section may be prosecuted, handled, and disposed of in the manner provided for by Chapter
 153 13 of this title."

154 **SECTION 3.**

155 Said title is further amended by revising Code Section 40-6-51, relating to further restrictions
 156 on use of controlled-access roadways, as follows:

157 "40-6-51.

158 (a)(1) Any motor vehicle with more than six wheels and commercial motor vehicles as
 159 defined by Code Section 40-1-1 shall not travel on any portions of Interstates 20, 75, 85
 160 or Georgia Highway 400 that are located within the arc of Interstate 285 unless the driver
 161 of such motor vehicle is:

162 (A) Engaging in a pick up or delivery to or from a shipper located inside the arc of
 163 Interstate 285;

164 (B) Traveling to or from such motor vehicle's terminal facility located inside the arc
 165 of Interstate 285;

166 (C) Traveling to or from a repair facility located inside the arc of Interstate 285 for
 167 service; or

168 (D) Traveling to or from his or her residence which is located inside the arc of
 169 Interstate 285.

170 (2) The Department of Transportation by order and local authorities by ordinance may
 171 regulate or prohibit the use of any controlled-access roadway within their respective

172 jurisdictions by any class or kind of traffic which is found to be incompatible with the
173 normal and safe movement of traffic.

174 (b) The Department of Transportation or the local authority adopting any such prohibition
175 shall erect and maintain official traffic-control devices on the controlled-access highway
176 on which such prohibitions are applicable, and when such devices are in place no person
177 shall disobey the restrictions stated thereon.

178 (c) For purposes of this Code section, roadways within the jurisdiction of the Department
179 of Transportation and roadways within the jurisdiction of local authorities shall be as set
180 forth in Code Section 32-4-1.

181 (d) A driver of a motor vehicle failing to comply with the requirements of subsection (a)
182 of this Code section shall be fined \$150.00. A driver of a motor vehicle failing to comply
183 with subsection (a) of this Code section during a declared state of emergency for inclement
184 weather conditions shall be fined \$1,000.00."

185 **SECTION 4.**

186 Said title is further amended by revising Code Section 40-11-4, relating to the creation of
187 liens and court authority to foreclose, as follows:

188 "40-11-4.

189 (a) Any person who removes or stores any motor vehicle which is or becomes an
190 abandoned motor vehicle shall have a lien on such vehicle for the reasonable fees
191 connected with such removal or storage plus the cost of any notification or advertisement
192 up to the date of retrieval or public sale of such vehicle. Such lien shall exist if the person
193 moving or storing such vehicle is in compliance with Code Section 40-11-2.

194 (b) The lien acquired under subsection (a) of this Code section may be foreclosed in any
195 court which is competent to hear civil cases, including, but not limited to, magistrate
196 courts. Liens shall be foreclosed in magistrate courts only when the amount of the lien
197 does not exceed the jurisdictional limits established by law for such courts."

198 **SECTION 5.**

199 Said title is further amended by revising paragraph (2) of Code Section 40-11-5, relating to
200 lien foreclosure procedure for abandoned motor vehicles, as follows:

201 "(2) The person desiring to foreclose a lien on an abandoned motor vehicle shall, by
202 certified or registered mail or statutory overnight delivery, make a demand upon the
203 owners for the payment of the reasonable fees for removal and storage plus the costs
204 of any notification or advertisement up to the date of retrieval or public sale of such
205 vehicle. Such written demand shall include an itemized statement of all charges and
206 may be made concurrent with the notice required by subsection (f) of Code Section

207 40-11-2. Such demand shall be made on a form prescribed by rule or regulation of the
 208 Department of Revenue and shall notify the owner of his or her right to a judicial
 209 hearing to determine the validity of the lien. The demand shall further state that failure
 210 to return the written demand to the lien claimant, file with a court of competent
 211 jurisdiction a petition for a judicial hearing, and provide the lien claimant with a copy
 212 of such petition, all within ten days of delivery of the lien claimant's written demand,
 213 shall effect a waiver of the owner's right to such a hearing prior to sale. The form shall
 214 also provide the suspected owner with the option of disclaiming any ownership of the
 215 vehicle, and his or her affidavit to that effect shall control over anything contrary in the
 216 records of the Department of Revenue. No such written demand shall be required if the
 217 identity of the owner cannot be ascertained and the notice requirements of subsection
 218 (g) of Code Section 40-11-2 have been complied with;"

219

SECTION 6.

220 Said title is further amended by revising Code Section 40-11-8, relating to the disposition of
 221 proceeds from a foreclosure sale of an abandoned motor vehicle, as follows:

222 "40-11-8.

223 The clerk of the court shall retain the remaining balance of the proceeds of a sale under
 224 Code Section 40-11-6, after satisfaction of liens, security interests, and debts, for a period
 225 of 12 months; and, if no claim has been filed against such proceeds by the owner of the
 226 abandoned motor vehicle or any interested party, then he or she shall pay such remaining
 227 balance as follows:

228 (1) If the abandoned motor vehicle came into the possession of the person creating the
 229 lien other than at the request of a peace officer, the proceeds of the sale shall be divided
 230 equally and paid into the general fund of the county in which the sale was made, ~~and~~ into
 231 the general fund of the municipality, if any, in which the sale was made, and to the person
 232 who placed the lien on the motor vehicle which resulted in foreclosure;

233 (2) If the abandoned motor vehicle came into the possession of the person creating the
 234 lien at the request of a police officer of a municipality, the proceeds of the sale shall be
 235 divided equally and paid into the general fund of the municipality and to the person who
 236 placed the lien on the motor vehicle which resulted in foreclosure;

237 (3) If the abandoned motor vehicle came into the possession of the person creating the
 238 lien at the request of a county sheriff, deputy sheriff, or county police officer, the
 239 proceeds of the sale shall be divided equally and paid into the general fund of the county
 240 in which the sale was made; and to the person who placed the lien on the motor vehicle
 241 which resulted in foreclosure; or

242 (4) If the abandoned motor vehicle came into the possession of the person creating the
243 lien at the request of a member of the Georgia State Patrol or other employee of the State
244 of Georgia, the proceeds of the sale shall be divided equally and paid into the general
245 fund of the county in which the sale was made and to the person who placed the lien on
246 the motor vehicle which resulted in foreclosure."

247 **SECTION 7.**

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



2014 Legislation

House Bill 877 – Golf Carts

- Effective July 1, 2014
- Amends and defines a ‘personal transportation vehicle (PTV)’
- Defines a ‘golf car’ or ‘golf cart’
- Defines a ‘multipurpose off-highway vehicles’



2014 Legislation

House Bill 877 – Golf Carts

- Effective July 1, 2014
- Amends the definition for an ‘all-terrain vehicle’
- Adds a definition for a “personal transportation vehicle path’
- Adds a definition for a “shared use path’



Georgia Department of Revenue



Georgia Department of Revenue

2014 Legislation

House Bill 877 – Golf Carts

- Excludes PTV and multipurpose off-highway vehicles for title and registration
- Should you have an inquiry to whether a Golf Cart or All Terrain Vehicle (ATV) is titled and registered, the answer is

No

House Bill 877 (AS PASSED HOUSE AND SENATE)

By: Representatives Roberts of the 155th, Sims of the 123rd, Harbin of the 122nd, Prince of the 127th, and Smith of the 70th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles, so
2 as to provide local authorities with the ability to regulate the use of personal transportation
3 vehicles upon roadways and designated paths and lanes; to revise, delete, and add definitions;
4 to exempt certain motor vehicles from registration and licensing, certificate of title, part
5 identification, and inspection requirements; to provide for vehicle identification requirements
6 for personal transportation vehicles; to exempt operators of certain motor vehicles from
7 obtaining a driver's license; to limit liability of local authorities with regard to certain motor
8 vehicles; to provide for the use of certain signage for crossings involving certain motor
9 vehicles; to provide a legislative intent; to provide for authority and standards for local
10 authorities to establish personal transportation vehicle transportation plans; to provide for the
11 acquisition of property by local authorities for personal transportation vehicle lanes or paths;
12 to provide for the types of streets which may be designated for use by personal transportation
13 vehicles; to provide for the manner in which personal transportation vehicles may be driven;
14 to provide for related matters; to repeal conflicting laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

16 SECTION 1.

17 Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles, is amended
18 in Code Section 40-1-1, relating to definitions relative to motor vehicles, by revising
19 paragraphs (3), (26), (41), and (43.1), by deleting paragraph (32) and designating it as
20 reserved, and by adding new paragraphs (17.1), (33.1), (43.2), and (56.1) to read as follows:

21 "(3) 'All-terrain vehicle' means any motorized vehicle designed for off-road use which
22 is equipped with ~~three or more nonhighway~~ four low-pressure tires, a seat designed to be
23 straddled by the operator, and handlebars for steering ~~and which is 50 inches or less in~~
24 width."

25 "(17.1) 'Golf car' or 'golf cart' means any motorized vehicle designed for the purpose and
26 exclusive use of conveying one or more persons and equipment to play the game of golf

27 in an area designated as a golf course. For such a vehicle to be considered a golf car or
 28 golf cart, its average speed shall be less than 15 miles per hour (24 kilometers per hour)
 29 on a level road surface with a 0.5% grade (0.3 degrees) comprising a straight course
 30 composed of a concrete or asphalt surface that is dry and free from loose material or
 31 surface contamination with a minimum coefficient of friction of 0.8 between tire and
 32 surface."

33 "(26) 'Manufacturer' means a person engaged in the manufacture of vehicles and who has
 34 an established place of business in this state. Pertaining to PTVs only, the term
 35 'manufacturer' also means any person engaged in the manufacture of vehicles who does
 36 business in this state, including but not limited to any person who makes modifications
 37 to a vehicle that are not approved by the original equipment manufacturer and which may
 38 adversely affect the safe operation and performance of the vehicle."

39 "(32) 'Motorized cart' means every motor vehicle having no less than three wheels and
 40 an unladen weight of 1,300 pounds or less and which cannot operate at more than 20
 41 miles per hour. Reserved."

42 "(33.1) 'Multipurpose off-highway vehicle' means any motorized vehicle having features
 43 specifically intended for utility use and having the following characteristics:

- 44 (A) Has the capability to transport persons or cargo or both;
- 45 (B) Operates between 25 miles per hour (40.2 kilometers per hour) and 50 miles per
 46 hour (80.4 kilometers per hour);
- 47 (C) Has an overall width of 80 inches (2,030 millimeters) or less, exclusive of
 48 accessories or attachments;
- 49 (D) Is designed to travel on four or more wheels;
- 50 (E) Uses a steering wheel for steering control;
- 51 (F) Contains a nonstraddle seat;
- 52 (G) Has a gross vehicle weight rating of less than 4,000 pounds (1,814 kilograms); and
 53 (H) Has a minimum cargo capacity of 350 pounds (159 kilograms)."

54 "(41) 'Passenger car' means every motor vehicle, except all-terrain vehicles, motorcycles,
 55 motor driven cycles, multipurpose off-highway vehicles, personal transportation vehicles,
 56 and low-speed vehicles, designed for carrying ten passengers or less and used for the
 57 transportation of persons."

58 "(43.1) 'Personal transportation vehicle' or 'PTV' means:

- 59 (A) Any motor vehicle having no fewer than three wheels and an unladen weight of
 60 1,300 pounds or less and which cannot operate at more than 20 miles per hour if such
 61 vehicle was authorized to operate on local roads by a local authority prior to January
 62 1, 2012. Such vehicles may also be referred to as 'motorized carts' in such local
 63 ordinances; and

64 (B) ~~any~~ Any motor vehicle:

65 ~~(A)~~(i) With a minimum of four wheels;

66 ~~(B)~~(ii) Capable of a maximum level ground speed of less than 20 miles per hour;

67 ~~(C)~~(iii) With a maximum gross vehicle unladen or empty weight of 1,375 pounds;

68 and

69 ~~(D)~~(iv) Capable of transporting not more than eight persons.

70 The term does not include mobility aids, including electric personal assistive mobility
71 devices, power wheelchairs, and scooters, that can be used indoors and outdoors for the
72 express purpose of enabling mobility for a person with a disability. The term also does
73 not include any all-terrain vehicle or multipurpose off-highway vehicle.

74 (43.2) 'Personal transportation vehicle path' or 'PTV path' means a right of way under the
75 jurisdiction and control of this state or a local political subdivision thereof designated for
76 use by personal transportation vehicle drivers."

77 "(56.1) 'Shared use path' means a pathway physically separated from motorized vehicular
78 traffic by an open space or barrier and either within the highway right of way or within
79 an independent right of way and used by bicycles, pedestrians, manual and motorized
80 wheelchairs, and other authorized motorized and nonmotorized users."

81 **SECTION 2.**

82 Said title is further amended by revising subsection (b) of Code Section 40-2-20, relating to
83 exceptions to the registration and licensing requirements for motor vehicles, to read as
84 follows:

85 "(b) Subsection (a) of this Code section shall not apply:

86 (1) To any motor vehicle or trailer owned by the state or any municipality or other
87 political subdivision of this state and used exclusively for governmental functions except
88 to the extent provided by Code Section 40-2-37;

89 (2) To any tractor or three-wheeled motorcycle used only for agricultural purposes;

90 (2.1) To any vehicle or equipment used for transporting cargo or containers between and
91 within wharves, storage areas, or terminals within the facilities of any port under the
92 jurisdiction of the Georgia Ports Authority when such vehicle or equipment is being
93 operated upon any public road not part of The Dwight D. Eisenhower System of
94 Interstate and Defense Highways by the owner thereof or his or her agent within a radius
95 of ten miles of the port facility of origin and accompanied by an escort vehicle equipped
96 with one or more operating amber flashing lights that are visible from a distance of 500
97 feet;

98 (3) To any trailer which has no springs and which is being employed in hauling
99 unprocessed farm products to their first market destination;

- 100 (4) To any trailer which has no springs, which is pulled from a tongue, and which is used
 101 primarily to transport fertilizer to a farm;
- 102 (5) To any ~~motorized cart~~ electric powered personal transportation vehicle; or
- 103 (6) To any moped; or
- 104 (7) To any golf car."

105 SECTION 3.

106 Said title is further amended by revising Code Section 40-3-4, relating to exclusions for the
 107 certificate of title requirement for motor vehicles, to read as follows:

108 "40-3-4.

109 No certificate of title shall be obtained for:

- 110 (1) A vehicle owned by the United States unless it is registered in this state;
- 111 (2) A vehicle owned by a manufacturer of or dealer in vehicles and held for sale, even
 112 though incidentally used on the highway or used for purpose of testing or demonstration;
 113 a vehicle owned by a dealer in vehicles but used by any Georgia public or private school
 114 for driver education purposes; or a vehicle used by a manufacturer solely for testing;
 115 except that all dealers acquiring new vehicles after July 1, 1962, from a manufacturer for
 116 resale shall obtain such evidence of origin of title from the manufacturer as the
 117 commissioner shall by rule and regulation prescribe;
- 118 (3) A vehicle owned by a nonresident of this state and not required by law to be
 119 registered in this state;
- 120 (4) A vehicle regularly engaged in the interstate transportation of persons or property for
 121 which a currently effective certificate of title has been issued in another state;
- 122 (5) A vehicle moved solely by human or animal power;
- 123 (6) An implement of husbandry;
- 124 (7) Special mobile equipment;
- 125 (8) A self-propelled wheelchair or invalid tricycle;
- 126 (9) A pole trailer;
- 127 (10) Motor buses used for the transportation of persons by a street railroad or other
 128 company engaged in the operation of an urban transit system over fixed routes;
- 129 (11) A boat trailer;
- 130 (12) A homemade trailer;
- 131 (13) A device used exclusively upon stationary rails or tracks or which obtains motive
 132 power from fixed overhead electric wires;
- 133 (14)(A) A vehicle, other than a mobile home or crane, the model year of which is prior
 134 to 1986.

135 (B) The owner of any vehicle which has a valid certificate of title and which becomes
 136 subject to the exclusion provided in subparagraph (A) of this paragraph may retain the
 137 certificate of title. Each subsequent transferee of any vehicle covered by
 138 subparagraph (A) of this paragraph, for which the certificate of title has been retained,
 139 may obtain a certificate of title by complying with Code Section 40-3-32. However,
 140 the failure of any subsequent transferee to comply with Code Section 40-3-32 shall
 141 preclude transferees subsequent to that transferee from obtaining a certificate of title.
 142 The department shall maintain such records as may be necessary to allow owners to
 143 obtain a certificate of title under this subparagraph. No certificate of title authorized
 144 to be issued under this subparagraph shall be issued under Code Section 40-3-28.

145 (C)(i) A security interest in or lien against a vehicle which is subject to the exclusion
 146 provided for in subparagraph (A) of this paragraph and which arises after such vehicle
 147 becomes subject to the operation of subparagraph (A) of this paragraph may be
 148 perfected in the same manner as such security interests and liens are perfected on
 149 vehicles required by this chapter to have certificates of title.

150 (ii) The transferee of any vehicle which is subject to the exclusion provided for in
 151 subparagraph (A) of this paragraph, regardless of whether that vehicle has a certificate
 152 of title issued pursuant to subparagraph (B) of this paragraph, shall take such vehicle
 153 subject to any security interest or lien perfected under this paragraph;

154 (15)(A) Except as provided in subparagraph (B) of this paragraph, a trailer with an
 155 unladen gross weight of 2,000 pounds or less.

156 (B) The exclusion provided in subparagraph (A) of this paragraph shall not apply to
 157 a travel trailer or camper, regardless of its unladen gross weight;

158 (16) A vehicle which is not sold for the purpose of lawful highway use;

159 (17) A vehicle with a model year prior to 1963; ~~or~~

160 (18) A moped; or

161 (19) A personal transportation vehicle."

162 **SECTION 4.**

163 Said title is further amended by revising paragraph (2) of subsection (a) of Code
 164 Section 40-3-30.1, relating to inspections and definitions relative to certificates of title, to
 165 read as follows:

166 "(2) 'Unconventional motor vehicle or motorcycle' means any motor vehicle or
 167 motorcycle that is manufactured, including, but not limited to, all-terrain vehicles,
 168 off-road vehicles, ~~motorized carts~~, motor driven cycles, ~~and~~ mopeds, and personal
 169 transportation vehicles, and that is not in compliance with the following:

170 (A) Chapter 8 of Title 40, relating to equipment and inspection of motor vehicles;

171 (B) Applicable federal motor vehicle safety standards issued pursuant to 49 U.S.C.A.
 172 Section 30101, et seq., unless and until the United States Customs ~~Service~~ and Border
 173 Protection Agency or the United States Department of Transportation has certified that
 174 the motor vehicle complies with such applicable federal standards; or
 175 (C) Applicable federal emission standards issued pursuant to 42 U.S.C.A. Section 7401
 176 through Section 7642, the 'Clean Air Act,' as amended."

177 **SECTION 5.**

178 Said title is further amended by revising subsection (b) of Code Section 40-4-2, relating to
 179 the applicability of the article requiring identification of passenger cars, truck chassis, and
 180 components, to read as follows:

181 "(b) This article shall not apply to motorcycles, personal transportation vehicles, motor
 182 driven cycles, school buses, farm tractors, buses, truck tractors, road tractors, trucks,
 183 trailers, semitrailers, pole trailers, streetcars, or go-carts or to any vehicle whether
 184 self-propelled or not which is not required to be issued a license plate under the laws of this
 185 state."

186 **SECTION 6.**

187 Said title is further amended by adding a new Code section to read as follows:

188 "40-4-5.1.

189 (a) On or after July 1, 2014, on every newly manufactured personal transportation vehicle,
 190 the manufacturer shall inscribe a permanent, durable, corrosion-resistant name plate or
 191 marking which contains a unique serial number, name of manufacturer, model name or
 192 code, date code, contact information, nominal system voltage, fuel type, and load capacity.

193 (b) The name plate or marking shall be of a height and width easily readable by the naked
 194 eye. The unique serial number may consist of letters, digits, or any combination of letters
 195 and digits.

196 (c) The name plate shall be easily accessible for inspection."

197 **SECTION 7.**

198 Said title is further amended by revising subsection (a) of Code Section 40-5-20, relating to
 199 activity requiring a driver's license, to read as follows:

200 "(a) No person, except those expressly exempted in this chapter or in Chapter 6 of this title,
 201 shall drive any motor vehicle upon a highway in this state unless such person has a valid
 202 driver's license under this chapter for the type or class of vehicle being driven. Any person
 203 who is a resident of this state for 30 days shall obtain a Georgia driver's license before
 204 operating a motor vehicle in this state. Any violation of this subsection shall be punished

205 as provided in Code Section 40-5-121, except the violation of driving with an expired
 206 license, or a violation of Code Section 40-5-29 or if such person produces in court a valid
 207 driver's license issued by this state to such person, he or she shall not be guilty of such
 208 offenses. Any court having jurisdiction over traffic offenses in this state shall report to the
 209 department the name and other identifying information of any individual convicted of
 210 driving without a license."

211 **SECTION 8.**

212 Said title is further amended by revising paragraph (12) of subsection (a) of Code Section
 213 40-5-21, relating to exemptions to the driver's license requirement, to read as follows:

214 "(12) Any person while operating a ~~motorized cart~~ personal transportation vehicle:

215 (A) On any way publicly maintained for the use of ~~motorized carts~~ personal
 216 transportation vehicles by the public and no other types of motor vehicles in accordance
 217 with a local ordinance adopted pursuant to ~~subsection (a) of Code Section 40-6-331~~ Part
 218 3 or 6 of Article 13 of Chapter 6 of this title; or

219 (B) When crossing a street or highway used by other types of motor vehicles at a
 220 location designated for such crossing pursuant to subsection (d) of Code
 221 Section 40-6-331 or pursuant to a PTV plan authorized by a local authority as described
 222 in Part 6 of Article 13 of Chapter 6 of this title."

223 **SECTION 9.**

224 Said title is further amended by revising Code Section 40-6-51, relating to restrictions on the
 225 use of controlled-access roadways, to read as follows:

226 "40-6-51.

227 (a) The Department of Transportation by order and local authorities by ordinance may
 228 regulate or prohibit the use of any controlled-access roadway within their respective
 229 jurisdictions by any class of vehicle or kind of traffic which is found to be incompatible
 230 with the normal and safe movement of traffic.

231 (b) The Department of Transportation or the local authority adopting any such prohibition
 232 shall erect and maintain official traffic-control devices on the controlled-access highway
 233 on which such prohibitions are applicable, and when such devices are in place no person
 234 shall disobey the restrictions stated thereon.

235 (c) For purposes of this Code section, roadways within the jurisdiction of the Department
 236 of Transportation and roadways within the jurisdiction of local authorities shall be as set
 237 forth in Code Section 32-4-1."

238 **SECTION 10.**

239 Said title is further amended by revising Part 3 of Article 13 of Chapter 6, relating to
 240 motorized carts, to read as follows:

241 "Part 3
 242 ~~Motorized Carts~~
 243 Personal Transportation Vehicles

244 40-6-330.

245 Any local authority desiring to establish operating standards for personal transportation
 246 vehicles shall comply with Part 6 of this article.

247 40-6-330.1.

248 ~~Motorized carts may be operated on streets only during daylight hours unless they comply~~
 249 ~~with the equipment regulations promulgated by the commissioner of public safety.~~

250 (a) All personal transportation vehicles shall be equipped with:

251 (1) A braking system sufficient for the weight and passenger capacity of the vehicle,
 252 including a parking brake;

253 (2) A reverse warning device functional at all times when the directional control is in the
 254 reverse position;

255 (3) A main power switch. When the switch is in the 'off' position, or the key or other
 256 device that activates the switch is removed, the motive power circuit shall be inoperative.

257 If the switch uses a key, it shall be removable only in the 'off' position;

258 (4) Head lamps;

259 (5) Reflex reflectors;

260 (6) Tail lamps;

261 (7) A horn;

262 (8) A rearview mirror;

263 (9) Safety warning labels; and

264 (10) Hip restraints and hand holds or a combination thereof.

265 (b) The requirements of subsection (a) of this Code section shall not apply to any personal
 266 transportation vehicles operated during daylight hours authorized by local ordinances
 267 enacted prior to January 1, 2012.

268 40-6-331.

269 (a) A local ~~governing~~ authority may, by ordinance, designate certain public streets or
 270 portions thereof or PTV paths that are under its regulation and control for the combined use

271 of ~~motorized carts~~ PTVs and regular vehicular traffic or the use of ~~motorized carts~~ PTVs
 272 and no other types of motor vehicles and establish the conditions under which ~~motorized~~
 273 ~~carts~~ PTVs may be operated upon such streets or portions thereof or PTV paths, including
 274 without limitation the conditions under which a person may operate ~~motorized carts~~ PTVs
 275 on such designated streets or portions thereof or PTV paths ~~without a driver's license~~. All
 276 operators of PTVs shall be required to possess a valid driver's license except when
 277 operating a PTV within a locality whose local authority has enacted an ordinance
 278 permitting the use of PTVs or motorized carts on streets without possession of a driver's
 279 license prior to January 1, 2012.

280 (b) ~~Such~~ Local authority ordinances may establish operating standards but shall not require
 281 ~~motorized carts~~ PTVs to meet any requirements of general law as to registration,
 282 inspection, certificate of title, or licensing; provided, however, that a local governing
 283 authority may, by ordinance, require the local registration and licensing of ~~such carts~~ PTVs
 284 operated within its boundaries at least once every five years for a fee not to exceed \$15.00;
 285 ~~the license to remain permanently with such cart unless such cart is sold or the license is~~
 286 ~~destroyed.~~ No local authority shall be liable for losses that result from exercising or not
 287 exercising inspection powers or functions, including failure to make an inspection or
 288 making an inadequate or negligent inspection of a PTV. The provisions of this subsection
 289 and the authority granted by this subsection shall not apply to ~~motorized carts~~ PTVs owned
 290 by golf courses, country clubs, or other such organized entities which own such ~~carts~~ PTVs
 291 and make them available to or for use by members or the public on a rental or licensed
 292 basis, provided that such ~~motorized carts~~ PTVs are used only on the premises of such golf
 293 courses, country clubs, or other such organized entities.

294 (c) Each local governing authority permitting the use of ~~motorized carts~~ PTVs upon the
 295 public streets within its jurisdiction shall erect signs on every highway which comprises
 296 a part of the state highway system at that point on the highway which intersects the
 297 corporate limits of the municipality or boundaries of the county. Such signs shall be at
 298 least 24 by 30 inches in area and shall warn approaching motorists that ~~motorized carts~~
 299 PTVs are authorized for use on public streets. All costs associated with such signs shall
 300 be funded entirely by the local governing authority. Ordinances establishing operating
 301 standards for ~~motorized carts~~ PTVs shall not be effective unless appropriate signs giving
 302 notice are posted as required by this subsection.

303 (d)(1) ~~Motorized carts~~ In jurisdictions where PTVs are permitted or otherwise allowed
 304 by state law, PTVs may cross streets and highways that are part of the state highway
 305 system only at crossings or intersections designated for that purpose ~~by the Department~~
 306 ~~of Transportation~~ and which are constructed as an active grade crossing in accordance
 307 with the Manual on Uniform Traffic Control Devices. PTV crossings shall be indicated

308 by warning sign W11-11 of the Standard Highway Signs and be clearly visible in both
 309 directions by vehicles traversing the highway which is being crossed or intersected by
 310 PTVs.

311 (2) ~~Motorized carts~~ PTVs may cross streets and highways that are part of a municipal
 312 street system or county road system and used by other types of motor vehicles only at
 313 crossings or intersections designated for that purpose by the local ~~governing~~ authority
 314 having jurisdiction over such system."

315 **SECTION 11.**

316 Said title is further amended by revising Part 6 of Article 13 of Chapter 6, relating to personal
 317 transportation vehicles, to read as follows:

318 "Part 6

319 Personal Transportation ~~Vehicles~~ Vehicle Transportation Plan

320 40-6-363.

321 The purpose of this part shall be to authorize any local authority to establish a personal
 322 transportation vehicle transportation plan for roadways and streets within the local
 323 authority's jurisdiction. It is the intent of the General Assembly that these plans be
 324 designed and developed to best serve the functional travel needs of the jurisdiction and to
 325 have the physical safety of the personal transportation vehicle occupants and their property
 326 as a major planning component. No local authority shall be liable for losses resulting from
 327 exercising or not exercising its authority to adopt a personal transportation vehicle
 328 transportation plan, failing to adopt such plan, making an inadequate plan, or negligently
 329 adopting such plan.

330 40-6-364.

331 As used in this part, the term:

332 (1) 'Personal transportation vehicle lane' or 'PTV lane' means a portion of the roadway
 333 that has been designated by striping, pavement markings, or signage for the exclusive or
 334 preferential use of persons operating personal transportation vehicles. Such PTV lanes
 335 shall at a minimum meet accepted guidelines, recommendations, and criteria with respect
 336 to planning, design, operation, and maintenance as set forth in the American Association
 337 of State Highway and Transportation Officials Safety Manual.

338 (2) 'Personal transportation vehicle transportation plan' or 'PTV plan' means a detailed
 339 guide for the operation of personal transportation vehicles upon local streets and road
 340 segments passed by a local authority through ordinance or resolution.

341 (3) 'Plan area' means the territory designated by a local authority in a personal
342 transportation vehicle transportation plan that provides for use of personal transportation
343 vehicles and may include privately owned land upon the consent of the landowner.

344 40-6-365.

345 (a) A local authority may, by ordinance or resolution, adopt a PTV plan.

346 (b) Prior to the enactment of a PTV plan, a local authority shall submit the plan to any
347 agency having traffic law enforcement responsibilities in the plan area and allow for input
348 and comment upon the PTV plan.

349 (c) A PTV plan shall:

350 (1) Establish minimum general design criteria for the development, planning, and
351 construction of separated PTV lanes, including, but not limited to, the design speed of the
352 facility, the space requirements of the personal transportation vehicle, and roadway
353 design criteria. This paragraph shall not apply if a local authority's governing body and
354 the law enforcement agency with primary traffic jurisdiction over the street in question
355 concludes that the street or roadway segment is suitable to safely accommodate both
356 regular vehicular traffic and personal transportation vehicles but shall be governed by the
357 requirements listed in Code Section 40-6-368;

358 (2) Establish uniform specifications and symbols for signs, markers, and traffic control
359 devices consistent with the most current version of the Manual on Uniform Traffic
360 Control Devices to control personal transportation vehicle traffic; to warn of dangerous
361 conditions, obstacles, or hazards; to designate the right of way between personal
362 transportation vehicles, other motor vehicles, and bicycles; to state the nature and
363 destination of the PTV lane; and to warn pedestrians, bicyclists, and motorists of the
364 presence of personal transportation vehicle traffic;

365 (3) Include a permitting process for personal transportation vehicles operating within the
366 plan area. Such permitting process may include, but is not limited to, requirements
367 regarding permit posting, permit renewal, operator education, and liability insurance.
368 Local authorities may require a personal transportation vehicle to be permitted at least
369 once every five years for a fee not to exceed \$15.00;

370 (4) Establish minimum safety criteria for personal transportation vehicle operators,
371 including, but not limited to, requirements relating to personal transportation vehicle
372 maintenance and personal transportation vehicle safety. Unless otherwise allowed by law
373 under local ordinance established prior to January 1, 2012, as authorized by Part 3 of this
374 article, operators shall be required to possess a valid driver's license and comply with the
375 financial responsibility requirements for passenger vehicle operators;

376 (5) Establish restrictions limiting the operation of personal transportation vehicles to
 377 PTV lanes, paths, or other approved streets or road segments in the plan area; and
 378 (6) Provide that any person operating a personal transportation vehicle in the plan area
 379 in violation of the PTV plan is guilty of an infraction punishable by a fine as established
 380 by law.

381 (d) A PTV plan may include, but is not limited to, the following elements:

382 (1) Route selection, which includes a finding that the route will accommodate personal
 383 transportation vehicles without an adverse impact upon traffic safety, and will consider,
 384 among other things, the travel needs of commuters and other users;

385 (2) Transportation interfacing, which shall include, but not be limited to, coordination
 386 with other modes of transportation;

387 (3) Community involvement in planning;

388 (4) Flexibility and coordination with long-range transportation planning;

389 (5) Provision for personal transportation vehicle related facilities including, but not
 390 limited to, special access points, charging stations, and personal transportation vehicle
 391 crossings;

392 (6) Provisions for parking facilities, including, but not limited to, community commercial
 393 centers, golf courses, public areas, parks, and other destination locations; and

394 (7) Provisions for special paving, road markings, signage and striping for PTV lanes,
 395 road crossings, parking, and circulation.

396 (e) A PTV plan shall not include the use of any state highway, or any portion thereof, or
 397 the operation of personal transportation vehicles except that a crossing of, or a PTV lane
 398 along, a state highway may be included in the plan if consistent with accepted guidelines,
 399 recommendations, and criteria with respect to planning, design, signage, operation, and
 400 maintenance of shared use paths or PTV lanes as set forth in the Manual on Uniform
 401 Traffic Control Devices and the American Association of State Highway and
 402 Transportation Officials Safety Manual.

403 40-6-366.

404 A local authority that adopts a PTV plan may establish PTV lanes through the acquisition
 405 of property, including easements or rights of way, by dedication, purchase, or
 406 condemnation.

407 40-6-367.

408 (a) This part shall have no application to any county or municipality that has enacted prior
 409 to January 1, 2012, an ordinance authorizing the operation of ~~motorized carts~~ PTVs
 410 pursuant to ~~Code Section 40-6-331.~~

411 ~~(b) In addition to the requirements contained in paragraph (43.1) of Code Section 40-1-1,~~
 412 ~~all personal transportation vehicles shall have the following equipment:~~

- 413 ~~(1) A braking system sufficient for the weight and passenger capacity of the vehicle,~~
 414 ~~including a parking brake;~~
 415 ~~(2) A reverse warning device functional at all times when the directional control is in the~~
 416 ~~reverse position;~~
 417 ~~(3) A main power switch. When the switch is in the 'off' position, or the key or other~~
 418 ~~device that activates the switch is removed, the motive power circuit shall be inoperative.~~
 419 ~~If the switch uses a key, it shall be removable only in the 'off' position;~~
 420 ~~(4) Head lamps;~~
 421 ~~(5) Reflex reflectors;~~
 422 ~~(6) Tail lamps;~~
 423 ~~(7) A horn;~~
 424 ~~(8) A rearview mirror;~~
 425 ~~(9) Safety warning labels; and~~
 426 ~~(10) Hip restraints and hand holds.~~

427 40-6-368.

428 Any street or highway segment upon which the joint use by regular vehicle traffic and
 429 personal transportation vehicles is permitted shall:

- 430 (1) Have speed limits of 25 miles per hour or less, as established by an engineering and
 431 traffic survey; and
 432 (2) Have been determined by a qualified traffic engineer to accommodate personal
 433 transportation vehicles without adversely impacting traffic safety or the travel needs of
 434 commuters and other users.

435 40-6-369.

436 (a) All personal transportation vehicles authorized by a PTV plan to operate on a street,
 437 road segment, or PTV lane are entitled to full use of a lane, and no motor vehicle shall be
 438 driven in such manner as to deprive a personal transportation vehicle of the full use of a
 439 lane.

440 (b) The operator of a personal transportation vehicle shall not overtake and pass in the
 441 same lane occupied by the vehicle being overtaken.

442 (c) No person shall operate a personal transportation vehicle between lanes of traffic or
 443 between adjacent lines or rows of vehicles.

444 (d) Personal transportation vehicles shall not be operated two or more abreast in a single
 445 lane.

446 40-6-369.1.
 447 Personal transportation vehicles shall only be operated on highways where the posted speed
 448 limit does not exceed 25 miles per hour. The operator of a personal transportation vehicle
 449 shall not operate such vehicle on any highway where the posted speed limit exceeds 25
 450 miles per hour."

451 **SECTION 12.**

452 Said title is further amended by revising Code Section 40-6-371, relating to powers of local
 453 authorities relative to rules of the road, to read as follows:

454 "40-6-371.

455 (a) This chapter shall not be deemed to prevent local authorities with respect to streets and
 456 highways under their jurisdiction and within the reasonable exercise of the police power
 457 from:

- 458 (1) Regulating or prohibiting stopping, standing, or parking;
- 459 (2) Regulating traffic by means of police officers or official traffic-control devices;
- 460 (3) Regulating or prohibiting processions or assemblages on the highways;
- 461 (4) Designating particular highways or roadways for use by traffic moving in one
 462 direction as authorized in Code Section 40-6-47;
- 463 (5) Establishing speed limits for vehicles in public parks, notwithstanding any provisions
 464 of law establishing a minimum speed limit for an area outside an urban or residential
 465 district;
- 466 (6) Designating any highway as a through highway or designating any intersection or
 467 junction of roadway as a stop or yield intersection or junction;
- 468 (7) Requiring the registration and inspection of bicycles, including the requirement of
 469 a registration fee;
- 470 (8) Designating any highway intersection as a 'yield right of way' intersection and
 471 requiring vehicles facing a 'yield right of way' sign to yield the right of way to other
 472 vehicles;
- 473 (9) Regulating or prohibiting the turning of vehicles or specified types of vehicles;
- 474 (10) Altering or establishing speed limits as authorized by law;
- 475 (11) Designating no-passing zones as authorized in Code Section 40-6-46;
- 476 (12) Prohibiting or regulating the use of controlled-access roadways by any class of
 477 vehicle or kind of traffic as authorized in Code Section 40-6-51;
- 478 (13) Prohibiting or regulating the use of heavily traveled streets by any class of vehicle
 479 or kind of traffic found to be incompatible with the normal and safe movement of traffic;
- 480 (14) Establishing minimum speed limits as authorized by law;

- 481 (15) Designating hazardous railroad grade crossings as authorized in Code Section
 482 40-6-141;
- 483 (16) Designating and regulating traffic on play streets;
- 484 (17) Regulating persons propelling push carts;
- 485 (18) Regulating persons upon skates, coasters, sleds, and other toy vehicles;
- 486 (18.1) Regulating the operation of electric personal assistive mobility devices, provided
 487 that such regulations are no less restrictive than those imposed by Part 2A of Article 13
 488 of this chapter;
- 489 (18.2) Regulating the operation of personal transportation vehicles, provided that such
 490 regulations comply with Parts 3 and 6 of Article 13 of this chapter;
- 491 (19) Adopting and enforcing such temporary or experimental regulations as may be
 492 necessary to cover emergencies or special conditions; or
- 493 (20) Adopting such other traffic regulations as are specifically authorized by this chapter.
- 494 (a.1) No fine imposed by a local authority for violation of an ordinance or regulation for
 495 conduct which constitutes a violation of a provision of this chapter shall exceed any
 496 maximum fine specified by this chapter for such violation.
- 497 (b) No local authority shall erect or maintain any official traffic-control device at any
 498 location so as to require the traffic on any state highway to stop before entering or crossing
 499 any intersecting highway unless approval in writing has first been obtained from the
 500 Department of Transportation of the State of Georgia. If this issue is on trial in a civil or
 501 criminal action, the proper authority shall be presumed.
- 502 (c) No ordinance or regulation enacted under paragraph (4), (5), (6), (8), (9), (10), (11),
 503 (12), (13), (14), (15), (16), (17), ~~or (18)~~, or (18.2) of subsection (a) of this Code section
 504 shall be effective until official traffic-control devices giving notice of such local traffic
 505 regulations are erected upon or at the entrances to the highway or the part thereof affected
 506 as may be most appropriate."

507 **SECTION 13.**

508 Said title is further amended by revising Code Section 40-8-1, relating to the applicability
 509 of the article relative to equipment and inspection of motor vehicles, to read as follows:

510 "40-8-1.

- 511 (a) This article shall not apply to implements of husbandry, road machinery, road rollers,
 512 farm tractors, or three-wheeled motorcycles used only for agricultural purposes, except
 513 when expressly made applicable. This article shall not apply to ~~motorized carts~~ personal
 514 transportation vehicles.
- 515 (b) Nothing in this article shall be construed to prohibit the use of additional parts and
 516 accessories on any vehicle, which use is not inconsistent with the provisions of this article."

517

SECTION 14.

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



2014 Legislation

- House Bill 881 – Special License Plates
- Effective July 1, 2014
- Creates a separate paragraph for:
 - Non-game Endangered Wildlife
 - Hummingbird & Eagle
 - Trout Conservation and Enhancement
 - Bobwhite Quail Restoration



2014 Legislation

- House Bill 881– Special License Plates
- Effective July 1, 2014
- Creates a separate paragraph for:
 - \$25.00 Special license plate fee
 - \$1.00 retained by County Tag Agent
 - \$25.00 Special license plate renewal fee



Georgia Department of Revenue



July 1, 2014

\$25.00



Georgia Department of Revenue

2014 Legislation

- House Bill 881– Special License Plates
- Effective July 1, 2014
- Creates a new revenue sharing license plate for the Grady Health Foundation

House Bill 881 (AS PASSED HOUSE AND SENATE)

By: Representatives Epps of the 144th, Powell of the 32nd, Gardner of the 57th, Stephenson of the 90th, Mosby of the 83rd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 40-2-86 of the Official Code of Georgia Annotated, relating to
2 special license plates promoting certain beneficial projects and supporting certain worthy
3 agencies, funds, or nonprofit corporations, so as to adjust fund allocation for certain specialty
4 wildlife license plates; to provide for a new special license plate for the Grady Health
5 Foundation; to repeal obsolete provisions; to provide for related matters; to require a
6 two-thirds' majority vote for passage in accordance with constitutional requirements; to
7 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

10 Code Section 40-2-86 of the Official Code of Georgia Annotated, relating to special license
11 plates promoting certain beneficial projects and supporting certain worthy agencies, funds,
12 or nonprofit corporations, is amended by revising subsections (a) and (e) and by adding a
13 new subsection to read as follows:

14 "(a)(1) As used in this Code section, except as otherwise provided in subsection (n) of
15 this Code section, the term:

16 (A) 'Manufacturing fee' means a \$25.00 fee paid at the time a special license plate is
17 issued.

18 (B) 'Special license plate fee' means a \$35.00 fee paid at the time a special license plate
19 is issued.

20 (C) 'Special license plate renewal fee' means a \$35.00 fee paid at the time a
21 revalidation decal is issued for a special license plate.

22 (2) In accordance with Article III, Section IX, Paragraph VI(n) of the Constitution, the
23 General Assembly has determined that the issuance of special license plates to support
24 an agency or fund or a program beneficial to the people of this state that is administered
25 by a nonprofit corporation organized under Section 501(c)(3) of Title 26 of the Internal

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26 Revenue Code and dedicating a portion of the funds raised from the sale of these special
27 license plates is in the best interests of the people of this state."

28 "(e) Before the department disburses to the agency, fund, or nonprofit corporation funds
29 from the sale of special license plates, the agency, fund, or nonprofit corporation must
30 provide a written statement stating the manner in which such funds shall be utilized. In
31 addition, a nonprofit corporation ~~must~~ shall provide the department with documentation
32 of its nonprofit status under Section 501(c)(3) of Title 26 of the Internal Revenue Code.
33 The purposes for which the funds shall be utilized ~~must~~ shall be the same as those
34 specified in this Code section authorizing the dedication to the agency, fund, or nonprofit
35 corporation of revenue from the sale of special license plates. The agency, fund, or
36 nonprofit corporation shall periodically provide to the commissioner an audit of the use
37 of the funds or other evidence of use of the funds satisfactory to the commissioner. Any
38 agency, fund, or nonprofit corporation which receives funds under subsection (n) of this
39 Code section shall submit annually to the members of the Senate Natural Resources and
40 the Environment Committee, the House Committee on Game, Fish, and Parks, the House
41 Committee on Appropriations, and the Senate Appropriations Committee, and to the
42 commissioner of natural resources a detailed audit containing the disposition and
43 expenditure of all funds received pursuant to such subsection. If it is determined that the
44 funds are not being used for the purposes set forth in the statement provided by the
45 agency, fund, or nonprofit corporation, the department shall withhold payment of such
46 funds until such noncompliance issues are resolved."

47 "(n)(1) The General Assembly recognizes that Code Section 12-3-600 mandates that the
48 best interests of the state are served by providing for the conservation of nongame species
49 of wildlife and has determined that the following special license plates supporting the
50 agencies, funds, or nonprofit corporations listed in this subsection shall be issued for the
51 purposes indicated. The special license plates listed in this subsection shall be subject to
52 a special license plate fee and a special license plate renewal fee. The revenue
53 disbursement for the special license plates listed in this subsection shall be as follows:

54 (A) Special license plate fee – \$25.00 of which \$5.00 is to be deposited into the general
55 fund, \$1.00 is to be paid to the local county tag agent and \$19.00 is to be dedicated to
56 the sponsoring agency, fund, or nonprofit corporation; and

57 (B) Special license plate renewal fee – \$25.00 of which \$5.00 is to be deposited into
58 the general fund and \$20.00 is to be dedicated to the sponsoring agency, fund, or
59 nonprofit corporation.

60 (2) Special license plates promoting the Nongame-Endangered Wildlife Program of the
61 Department of Natural Resources. The funds raised by the sale of these special license
62 plates shall be disbursed to the Nongame Wildlife Conservation and Wildlife Habitat

63 Acquisition Fund of the Department of Natural Resources for the purposes enumerated
 64 in subsection (b) of Code Section 12-3-602. Such license plates shall not include a space
 65 for a county name decal but shall instead bear the legend 'Give Wildlife a Chance' in lieu
 66 of the name of the county of issuance.

67 (3) A special license plate promoting conservation and enhancement of trout populations.
 68 The funds raised by the sale of this special license plate shall be disbursed to the Wildlife
 69 Resources Division of the Department of Natural Resources to supplement trout
 70 restoration and management programs.

71 (4) A special license plate supporting the Bobwhite Quail Restoration Initiative. The
 72 funds raised by the sale of this special license plate shall be disbursed to the Wildlife
 73 Resources Division of the Department of Natural Resources to conduct programs
 74 designed to enhance the bobwhite quail population in this state. Such programs may
 75 include the creation of habitat demonstration areas on state managed wildlife lands,
 76 education programs, technical assistance to private landowners in the creation and
 77 maintenance of bobwhite quail habitats on their lands, and projects to encourage public
 78 support for the license plate and the activities it funds. The Department of Natural
 79 Resources may enter into such contractual agreements as may be appropriate to further
 80 the objectives of the Bobwhite Quail Restoration Initiative, including entering into
 81 contractual agreements whereby private landowners, public agencies, or corporate entities
 82 create, preserve, or enhance habitat for bobwhite quail in return for the payment of
 83 incentives. Such license plate shall not include a space for a county decal but shall
 84 instead bear the legend 'Support Wildlife' in lieu of the name of the county of issuance."

85 **SECTION 2.**

86 Said Code section is further amended in subsection (1) by adding a new paragraph to read as
 87 follows:

88 "(51) A special license plate for the Grady Health Foundation to support and improve the
 89 quality of health care services. The funds raised by the sale of this special license plate
 90 shall be disbursed to the Grady Health Foundation."

91 **SECTION 3.**

92 Said Code section is further amended by repealing paragraphs (2), (3), and (4) of subsection
 93 (1) and designating said paragraphs as reserved.

94 **SECTION 4.**

95 In accordance with the requirements of Article III, Section IX, Paragraph (VI)(n) of the
96 Constitution of the State of Georgia, this Act shall not become law unless it receives the
97 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

98 **SECTION 5.**

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



2014 Legislation

- Senate Bill 298 – Parking Permits
- For Disabled Person License plates
- No change in current procedures
- Application for Disabled Person License Plate Form MV-9D affidavit signed and notarized by a “practitioner of the healing arts”



2014 Legislation

- Senate Bill 298 – Parking Permits
- Effective July 1, 2014
- For Disabled Person Parking Permits only
- Doctors will submit a signed and dated statement stating the disability described in an affidavit, in lieu of an affidavit
- Statement will be written on secure paper as defined in O.C.G.A. 26-4-5 (38.5)



2014 Legislation

- Code Section 26-4-5 (38.5) "**Security paper**" means:
 - (A) A prescription pad or paper that has been approved by the board for use and contains the following characteristics:
 - (i) One or more industry recognized features designed to prevent unauthorized copying of a completed or blank prescription form;
 - (ii) One or more industry recognized features designed to prevent the erasure or modification of information written on the prescription form by the practitioner; and
 - (iii) One or more industry recognized features designed to prevent the use of counterfeit prescription forms; or
 - (B) A prescription pad or paper that is an approved prescription pad or paper of the Centers for Medicare and Medicaid Services on January 1, 2013.

Senate Bill 298

By: Senators Murphy of the 27th, Unterman of the 45th, Mullis of the 53rd, Burke of the 11th, Hufstetler of the 52nd and others

AS PASSED

A BILL TO BE ENTITLED

AN ACT

1 To amend Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles and
 2 traffic, so as to enact recommendations of the House Comprehensive Motor Vehicle and
 3 Traffic Reform Study Committee; to correct cross-references; to amend Code Section
 4 3-3-23.1, Article 1 of Chapter 18 of Title 15, Code Sections 17-10-3, 33-9-42, and 42-8-112,
 5 Title 40, Title 43, and Article 1 of Chapter 7 of Title 52 of the Official Code of Georgia
 6 Annotated, relating to procedures and penalties for furnishing alcohol to persons under 21
 7 years of age, general provisions for prosecuting attorneys, punishment for misdemeanors
 8 generally, reduction in premiums for motor vehicle liability, first-party medical, and collision
 9 coverages, timing for the issuance of certain limited driving permits, motor vehicles and
 10 traffic, professions and businesses, and general provisions for registration, operation, and sale
 11 of watercraft, respectively, so as to clarify provisions relating to the Department of Driver
 12 Services' certification and approval of certain driver improvement programs; to amend
 13 Article 2 of Chapter 5 of Title 40 of the Official Code of Georgia Annotated, relating to
 14 issuance, expiration, and renewal of licenses, so as to clarify provisions relating to driving
 15 without a driver's license and examination of license applicants; to provide for an additional
 16 method of demonstrating proof of license; to amend Code Section 40-2-74.1 of the Official
 17 Code of Georgia Annotated, relating to special vehicle decals for persons with disabilities,
 18 so as to provide for the submission of a doctor's prescription with an application for a special
 19 parking decal in lieu of an affidavit; to amend Code Section 40-6-391 of the Official Code
 20 of Georgia Annotated, relating to driving under the influence of alcohol, drugs, or other
 21 intoxicating substances, so as to require the completion of certain educational programs
 22 within a determined time-frame; to amend Article 4 of Chapter 5 of Title 40 of the Official
 23 Code of Georgia Annotated, relating to restoration of licenses to persons completing
 24 defensive driving course or alcohol or drug program, so as to increase the fees that may be
 25 charged; to amend Chapter 5 of Title 40 of the Official Code of Georgia Annotated, relating
 26 to drivers' licenses, so as to provide for Class E and Class F drivers' licenses free of charge
 27 to qualified volunteer firefighters; to revise the contents for certain documents issued by the

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28 department; to provide for related matters; to provide for effective dates; to repeal conflicting
29 laws; and for other purposes.

30 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

31 PART I
32 DEPARTMENT OF DRIVER SERVICES
33 CERTIFIED OR APPROVED DRIVING PROGRAMS
34 SECTION 1-1.

35 Code Section 3-3-23.1 of the Official Code of Georgia Annotated, relating to procedures and
36 penalties for furnishing alcohol to persons under 21 years of age, is amended by revising
37 subsection (f) as follows:

38 "(f) In addition to any other punishment or sentence, the court may order all persons
39 convicted under subsection (b) of this Code section or sentenced under subsection (c) of
40 this Code section to complete a DUI Alcohol or Drug Use Risk Reduction Program
41 ~~prescribed~~ certified by the Department of Driver Services within 120 days of such
42 conviction or sentence. Failure to complete such program within 120 days shall be
43 contempt of court and shall be punished by a fine of not more than \$300.00 or 20 ~~days~~
44 days' imprisonment, or both. If the conviction or sentence results from a charge of
45 unlawful possession of alcoholic beverages while operating a motor vehicle, the court shall
46 report such conviction or sentence to the Department of Driver Services within ten days
47 after conviction or sentencing."

48 SECTION 1-2.

49 Article 1 of Chapter 18 of Title 15 of the Official Code of Georgia Annotated, relating to
50 general provisions for prosecuting attorneys, is amended by adding a new Code section to
51 read as follows:

52 "15-18-31.
53 When a prosecuting attorney determines that prosecution of a traffic offense, or municipal
54 ordinance involving a traffic offense, is or is not warranted, and regardless of whether a
55 court order is entered for such offense or a referral is made to a pretrial intervention,
56 pretrial release, pretrial diversion program, or other similar pretrial program, a prosecuting
57 attorney may condition any other action regarding such offense upon the satisfactory
58 completion of a defensive driving course or defensive driving program approved by the
59 Department of Driver Services but shall not be authorized to mandate the completion of
60 any other driving program."

61 **SECTION 1-3.**

62 Code Section 17-10-3 of the Official Code of Georgia Annotated, relating to punishment for
63 misdemeanors generally, is amended by revising paragraph (2) of subsection (d) as follows:

64 "(2) Satisfactory completion of a defensive driving course or defensive driving program
65 approved by the Department of Driver Services ~~Attendance at, and satisfactory~~
66 ~~completion of, a driver improvement course meeting standards approved by the court;"~~

67 **SECTION 1-4.**

68 Code Section 33-9-42 of the Official Code of Georgia Annotated, relating to reduction in
69 premiums for motor vehicle liability, first-party medical, and collision coverages for certain
70 named drivers, is amended by revising paragraph (3) of subsection (b) and subsections (d)
71 and (g) as follows:

72 "(3) Complete one of the following types of driving courses:

73 (A) A ~~course in~~ defensive driving course of not less than six hours from a driver
74 improvement clinic or commercial or noncommercial driving school approved by and
75 under the jurisdiction of the Department of Driver Services;

76 (B) An emergency vehicles operations course at the Georgia Public Safety Training
77 Center;

78 (C) A ~~course in~~ defensive driving course of not less than six hours from a driver
79 improvement program which is administered by a nonprofit organization such as the
80 American Association of Retired People, the American Automobile Association, the
81 National Safety Council, or a comparable organization and which meets the ~~standards~~
82 ~~promulgated by~~ rules and regulations of the Department of Driver Services pursuant to
83 subsection ~~(f)~~ (g) of this Code section; or

84 (D) A ~~course in~~ defensive driving course of not less than six hours which is offered by
85 an employer to its employees and their immediate families, ~~which course has been~~
86 ~~approved by~~ and which meets the rules and regulations of the Department of Driver
87 Services."

88 "(d) Upon completion of one of the defensive driving courses specified in paragraph (3)
89 of subsection (b) or preparatory courses offered to new drivers specified in paragraph (3)
90 of subsection (c), as applicable, of this Code section by each named driver, eligibility for
91 reductions in premiums for such policy shall continue for a period of three years, provided
92 any named driver under such policy does not commit a traffic offense or have a claim
93 against the policy based on any such driver's fault."

94 "(g) The power of supervision granted to the Department of Driver Services over driver
95 improvement programs administered by nonprofit organizations under this Code section
96 shall be limited to the establishment of minimum standards and requirements relative to the

97 content of specific courses offered by such programs and relative to investigation and
 98 resolution of any complaints directed towards the content or operation of any course by a
 99 person enrolled in such course. The Department of Driver Services may adopt rules and
 100 regulations necessary to carry out the provisions of this subsection. The Department of
 101 Driver Services shall not require a nonprofit organization to obtain a license or permit or
 102 to pay a fee in order to administer a driver improvement program in the state. The
 103 Department of Driver Services shall not require a commercial driving school licensed by
 104 such department to obtain an additional license to teach a defensive driving course, as
 105 described in subparagraph (b)(3)(A) or preparatory course offered to new drivers as
 106 described in paragraph (3) of subsection (c) of this Code section, at any location in this
 107 state."

108 **SECTION 1-5.**

109 Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles and traffic, is
 110 amended by adding a new paragraph to Code Section 40-1-1, relating to definitions for Title
 111 40, as follows:

112 "(15.3) 'DUI Alcohol or Drug Use Risk Reduction Program' means a program certified
 113 by the Department of Driver Services in accordance with subsection (e) of Code Section
 114 40-5-83."

115 **SECTION 1-6.**

116 Said title is further amended by revising paragraph (9) of Code Section 40-5-1, relating to
 117 definitions for Chapter 5, as follows:

118 ~~"(9) 'DUI Alcohol or Drug Use Risk Reduction Program' means a program certified by~~
 119 ~~the Department of Driver Services which consists of two components: assessment and~~
 120 ~~intervention Reserved."~~

121 **SECTION 1-7.**

122 Said title is further amended by revising subsection (d) of Code Section 40-5-27, relating to
 123 examination of license applicants, as follows:

124 "(d)(1) The department shall authorize licensed driver training schools to conduct
 125 knowledge tests, on-the-road driving skills tests, and other tests required for issuance of
 126 a driver's license as provided in this subsection. ~~The department may authorize licensed~~
 127 ~~driver training schools to issue driver's licenses to successful applicants as provided in~~
 128 ~~this subsection.~~ The department shall, prior to approving a licensed driver training school
 129 to conduct tests ~~or issue licenses or both~~ as provided in this subsection, make a
 130 determination that the school has been licensed for a minimum of two years and has

131 conducted driver education courses on a full-time basis for such two-year period and that
 132 such school meets all other standards which the department may establish as a condition
 133 for approval to conduct such tests ~~or issue licenses or both~~. The department shall
 134 authorize a driver training school licensed pursuant to Chapter 13 of Title 43 and
 135 approved by the department to administer the on-the-road driving skills testing provided
 136 for in this Code section, provided that the applicant has successfully completed a driver
 137 training course which includes a minimum of 30 class hours of instruction and six hours
 138 of private in-car training. The department may establish by rules and regulations the type
 139 of tests or demonstrations to be made by applicants for any Class P instructional permit,
 140 Class C driver's license, or Class D driver's license under this Code section.

141 (2) The department may authorize public and private high schools to conduct knowledge
 142 tests required for issuance of a Class P instructional permit or Class D driver's license or
 143 both."

144 **SECTION 1-8.**

145 Said title is further amended by revising subparagraph (c)(1)(C) of Code Section 40-5-57,
 146 relating to suspension or revocation of license of habitually negligent or dangerous driver,
 147 as follows:

148 "(C) A court may order a person to attend a ~~driver improvement~~ defensive driving
 149 course approved by the commissioner pursuant to Code Section 40-5-83 for any
 150 violation for which points are assessed against a driver's license under this subsection
 151 or may accept the attendance by a person at a driver improvement clinic approved by
 152 the commissioner pursuant to Code Section 40-5-83 after the issuance of a citation for
 153 such offense and prior to such person's appearance before the court, in which event the
 154 court shall reduce the fine assessed against such person by 20 percent, and no points
 155 shall be assessed by the department against such driver. The disposition and court order
 156 shall be reported to the department and shall be placed on the motor vehicle record with
 157 a zero point count. This plea may be accepted by the court once every five years as
 158 measured from date of arrest to date of arrest."

159 **SECTION 1-9.**

160 Said title is further amended by revising paragraph (1) of subsection (c) of Code Section
 161 40-5-57.1, relating to suspension of licenses of persons under age 21 for certain offenses, as
 162 follows:

163 "(c)(1) Any driver's license suspended under subsection (a) of this Code section for
 164 commission of any offense other than violation of Code Section 40-6-391 shall not
 165 become valid and shall remain suspended until such person submits proof of completion

166 of a defensive driving ~~program approved by the department~~ course approved by the
 167 commissioner pursuant to Code Section 40-5-83 and pays the applicable reinstatement
 168 fee. Any driver's license suspended under subsection (a) of this Code section for
 169 commission of a violation of Code Section 40-6-391 shall not become valid and shall
 170 remain suspended until such person submits proof of completion of a DUI ~~Drug or~~
 171 Alcohol or Drug Use Risk Reduction Program and pays the applicable reinstatement fee."

172 **SECTION 1-10.**

173 Said title is further amended by revising subparagraph (e)(1)(C) of Code Section 40-5-58,
 174 relating to habitual violators and probationary licenses, as follows:

175 "(C) Such person has successfully completed, prior to the issuance of the probationary
 176 driver's license, a defensive driving course approved by the commissioner pursuant to
 177 Code Section 40-5-83 or a DUI Alcohol or Drug Use Risk Reduction Program as
 178 designated by the department;"

179 **SECTION 1-11.**

180 Said title is further amended by revising subsection (b) of Code Section 40-5-62, relating to
 181 periods of revocation and conditions to restoration of license, as follows:

182 "(b) The department shall not issue a new license nor restore a person's suspended license
 183 or nonresident's operating privilege unless and until it is satisfied after investigation of the
 184 character, habits, and driving ability of such person that it will be safe to grant the privilege
 185 of driving a motor vehicle on the public highways. Notwithstanding subsection (a) of this
 186 Code section or any other provision of this title, the department shall not issue a new
 187 license to any person whose license was revoked as a habitual violator for three violations
 188 of Code Section 40-6-391 within a five-year period unless and until such person submits
 189 proof of completion of ~~an approved~~ a DUI Alcohol or Drug Use Risk Reduction Program.
 190 The department may issue rules and regulations providing for reinstatement hearings. In
 191 the case of a revocation pursuant to Code Section 40-5-58, the department shall charge a
 192 fee of \$410.00 or \$400.00 if processed by mail in addition to the fee prescribed by Code
 193 Section 40-5-25 to issue a new driver's license to a person whose driver's license has been
 194 revoked."

195 **SECTION 1-12.**

196 Said title is further amended by revising paragraphs (1) and (2) of subsection (a) and
 197 subsection (e) of Code Section 40-5-63, relating to periods of suspension, as follows:

198 "(1) Upon the first conviction of any such offense, with no arrest and conviction of and
 199 no plea of nolo contendere accepted to such offense within the previous five years, as

200 measured from the dates of previous arrests for which convictions were obtained to the
 201 date of the current arrest for which a conviction is obtained, the period of suspension shall
 202 be for 12 months. At the end of 120 days, the person may apply to the department for
 203 early reinstatement of ~~said~~ his or her driver's license. Such license shall be reinstated if
 204 such person submits proof of completion of a DUI Alcohol or Drug Use Risk Reduction
 205 Program and pays a restoration fee of \$210.00 or \$200.00 when such reinstatement is
 206 processed by mail ~~unless such conviction was a recidivist conviction in which case the~~
 207 ~~restoration fee shall be \$510.00 or \$500.00 when such reinstatement is processed by mail,~~
 208 provided that, if such license was suspended as a result of a conviction of an offense
 209 listed in Code Section 40-5-54, such license shall be reinstated if such person submits
 210 proof of completion of either a defensive driving ~~program~~ course approved by the
 211 ~~department~~ commissioner pursuant to Code Section 40-5-83 or a DUI Alcohol or Drug
 212 Use Risk Reduction Program and pays the prescribed restoration fee. A driver's license
 213 suspended as a result of a conviction of a violation of Code Section 40-6-391 shall not
 214 become valid and shall remain suspended until such person submits proof of completion
 215 of a DUI Alcohol or Drug Use Risk Reduction Program and pays the prescribed
 216 restoration fee. For purposes of this paragraph, an accepted plea of nolo contendere to
 217 an offense listed in Code Section 40-5-54 by a person who is under 18 years of age at the
 218 time of arrest shall constitute a conviction. For the purposes of this paragraph only, an
 219 accepted plea of nolo contendere by a person 21 years of age or older, with no conviction
 220 of and no plea of nolo contendere accepted to a charge of violating Code Section
 221 40-6-391 within the previous five years, as measured from the dates of previous arrests
 222 for which convictions were obtained or pleas of nolo contendere accepted to the date of
 223 the current arrest for which a plea of nolo contendere is accepted, shall be considered a
 224 conviction, and the court having jurisdiction shall forward, as provided in Code Section
 225 40-6-391.1, the record of such disposition of the case to the department and the record
 226 of such disposition shall be kept on file for the purpose of considering and counting such
 227 accepted plea of nolo contendere as a conviction under paragraphs (2) and (3) of this
 228 subsection;

229 (2) Upon the second conviction of any such offense within five years, as measured from
 230 the dates of previous arrests for which convictions were obtained to the date of the
 231 current arrest for which a conviction is obtained, the period of suspension shall be for
 232 three years. At the end of 120 days, the person may apply to the department for
 233 reinstatement of ~~such~~ his or her driver's license; except that if such license was suspended
 234 as a result of a second conviction of a violation of Code Section 40-6-391 within five
 235 years, the person shall not be eligible to apply for license reinstatement until the end of
 236 18 months. Such license shall be reinstated if such person submits proof of completion

237 of a DUI Alcohol or Drug Use Risk Reduction Program and pays a restoration fee of
 238 \$210.00 or \$200.00 when such reinstatement is processed by mail ~~unless such conviction~~
 239 ~~was a recidivist conviction in which case the restoration fee shall be \$510.00 or \$500.00~~
 240 ~~when processed by mail~~, provided that, if such license was suspended as a result of a
 241 conviction of an offense listed in Code Section 40-5-54, such license shall be reinstated
 242 if such person submits proof of completion of either a defensive driving ~~program~~ course
 243 approved by the ~~department~~ commissioner pursuant to Code Section 40-5-83 or a DUI
 244 Alcohol or Drug Use Risk Reduction Program and pays the prescribed restoration fee.
 245 A driver's license suspended as a result of a conviction of a violation of Code Section
 246 40-6-391 shall not become valid and shall remain suspended until such person submits
 247 proof of completion of a DUI Alcohol or Drug Use Risk Reduction Program, provides
 248 proof of installation and maintenance of an ignition interlock device for a period of one
 249 year coinciding with the issuance of an ignition interlock device limited driving permit
 250 as provided in Code Section 40-5-64 unless waived due to financial hardship, and pays
 251 the prescribed restoration fee. For purposes of this paragraph, a plea of nolo contendere
 252 and all previous accepted pleas of nolo contendere to an offense listed in Code Section
 253 40-5-54 within such five-year period of time shall constitute a conviction. For the
 254 purposes of this paragraph, a plea of nolo contendere to a charge of violating Code
 255 Section 40-6-391 and all prior accepted pleas of nolo contendere within five years, as
 256 measured from the dates of previous arrests for which convictions were obtained or pleas
 257 of nolo contendere were accepted to the date of the current arrest for which a plea of nolo
 258 contendere is accepted, shall be considered and counted as convictions; or"
 259 "(e) The driver's license of any person under 21 years of age who is convicted of unlawful
 260 possession of alcoholic beverages in violation of Code Section 3-3-23 while operating a
 261 motor vehicle may be suspended for a period of not less than 120 days. At the end of 120
 262 days, the person may apply to the department for reinstatement of ~~said~~ his or her driver's
 263 license. Such license shall be reinstated only if the person submits proof of completion of
 264 ~~an approved~~ a DUI Alcohol or Drug Use Risk Reduction Program and pays a restoration
 265 fee of \$35.00 or \$25.00 when processed by mail. For purposes of this subsection, a
 266 sentence under subsection (c) of Code Section 3-3-23.1 shall not be considered a
 267 conviction, and the driver's license of such person shall not be suspended, provided that
 268 such person completes a DUI Alcohol or Drug Use Risk Reduction Program within 120
 269 days after sentencing."

270 **SECTION 1-13.**

271 Said title is further amended by revising paragraph (2) of Code Section 40-5-80, relating to
 272 the purpose of the article relating to restoration of licenses to persons completing defensive
 273 driving course or alcohol or drug program, as follows:

274 "(2) Require, in addition to the criteria established by the commissioner for approval of
 275 driver improvement clinics and certification of DUI Alcohol or Drug Use Risk Reduction
 276 Programs, as provided in subsections (a) and (e) of Code Section 40-5-83, respectively,
 277 that every driver improvement clinic and DUI Alcohol or Drug Use Risk Reduction
 278 Program shall, as a condition of approval or certification, provide a continuous surety
 279 company bond for the protection of the contractual rights of students in such form as will
 280 meet with the approval of the department; and written by a company authorized to do
 281 business in this state. The principal sum of the bond shall be established by the
 282 commissioner; however, in no event shall ~~this~~ the amount of the bond be less than
 283 \$10,000.00 per location, and a single bond at such rate may be submitted for all locations
 284 under the same ownership. If at any time said bond is not valid and in force, the license
 285 of the driver improvement clinic or program DUI Alcohol or Drug Use Risk Reduction
 286 Program shall be deemed suspended by operation of law until a valid surety company
 287 bond is again in force."

288 **SECTION 1-14.**

289 Said title is further amended by revising Code Section 40-5-81, relating to program optional
 290 and certification and approval of courses, as follows:

291 "40-5-81.

292 (a) Any ~~driver improvement program~~ defensive driving course or defensive driving
 293 program at which attendance is required by court order shall conform to the requirements
 294 of this article. When a defensive driving course, defensive driving program, or DUI
 295 Alcohol or Drug Use Risk Reduction Program is required by a court having jurisdiction
 296 over misdemeanor traffic law offenses or by any prosecuting attorney thereof, such course
 297 or program shall be certified ~~and~~ or approved by the department under the provisions of
 298 Code Sections 40-5-82 and 40-5-83, as applicable. Certificates of completion from
 299 unlicensed defensive driving courses shall not be recognized for any purposes under this
 300 article.

301 (b) Whenever any person is authorized or required to attend a driver improvement clinic
 302 or DUI Alcohol or Drug Use Risk Reduction Program as a condition of any sentence
 303 imposed under this title or any ordinance enacted pursuant to this title or as a condition of
 304 the retention or restoration of the person's driving privilege, such person, in complying with
 305 such condition, shall be authorized to attend any driver improvement clinic approved under

306 this article or DUI Alcohol or Drug Use Risk Reduction Program certified under this
 307 article; and no judicial officer, probation officer, law enforcement officer, or other officer
 308 or employee of a court or person who owns, operates, or is employed by a private company
 309 which has contracted to provide private probation services for misdemeanor cases shall
 310 specify, directly or indirectly, a particular driver improvement clinic or DUI Alcohol or
 311 Drug Use Risk Reduction Program which the person may or shall attend. This Code
 312 section shall not prohibit any judicial officer, probation officer, law enforcement officer,
 313 or other officer or employee of a court or owner, operator, or employee of a private
 314 company which has contracted to provide probation services for misdemeanor offenders
 315 from furnishing any person, upon request, the names of ~~certified~~ approved driver
 316 improvement clinics or certified DUI Alcohol or Drug Use Risk Reduction Programs.

317 (c) It shall be unlawful for the owner, agent, servant, or employee of any driver
 318 improvement clinic or DUI Alcohol or Drug Use Risk Reduction Program licensed by the
 319 department to directly or indirectly solicit business by personal solicitation on public
 320 property, by phone, by e-mail, or by mail. A violation of this subsection shall be a
 321 misdemeanor. Advertising in any mass media, including, but not limited to, newspapers,
 322 radio, television, magazines, Internet, or telephone directories, by a driver improvement
 323 clinic or DUI Alcohol or Drug Use Risk Reduction Program shall not be considered a
 324 violation of this subsection."

325 **SECTION 1-15.**

326 Said title is further amended by revising subsection (c) of Code Section 40-5-82, relating to
 327 administration of program, as follows:

328 "(c) The department is designated as the agency responsible for the ~~approval and~~
 329 certification of DUI Alcohol or Drug Use Risk Reduction Programs and staff. This
 330 responsibility includes selection of the assessment instrument, development of the
 331 intervention curricula, training of program staff, and monitoring of all DUI Alcohol or
 332 Drug Use Risk Reduction Programs under this article."

333 **SECTION 1-16.**

334 Said title is further amended by revising paragraph (1) of subsection (a) and subsection (e)
 335 of Code Section 40-5-83, relating to establishment and approval of clinics and programs, as
 336 follows:

337 "(a)(1) The commissioner shall establish criteria for the approval of driver improvement
 338 clinics. To be approved, a clinic shall provide and operate a defensive driving course.
 339 Clinics shall be composed of uniform education and training programs consisting of six
 340 hours of instruction designed for the rehabilitation of problem drivers. The commissioner

341 shall establish standards and requirements concerning the contents of defensive driving
 342 courses, qualifications of instructors, attendance requirements for students, and
 343 examinations. Approved clinics shall charge a fee of ~~\$75.00~~ \$95.00 for a defensive
 344 driving course, except that such clinics may charge different fees of their own choosing
 345 if the person is not enrolling in such course pursuant to court order or department
 346 requirement. No clinic shall be approved unless such clinic agrees in writing to allow the
 347 examination and audit of the books, records, and financial statements of such clinic.
 348 Clinics may be operated by any individual, partnership, or corporation. Nothing in this
 349 paragraph shall be construed to affect in any way driving programs established for
 350 purposes of insurance premium reductions under the provisions of Code Section
 351 33-9-42."

352 "(e)(1) The department is designated as the agency responsible for establishing criteria
 353 for the approval certification of DUI Alcohol or Drug Use Risk Reduction Programs. An
 354 applicant shall meet the certification criteria promulgated by the department through its
 355 standards and shall provide ~~the following services:~~ (1) the assessment component services
 356 and (2) the intervention component services. A certified DUI Alcohol or Drug Use Risk
 357 Reduction Program shall require that a risk assessment component be conducted prior to
 358 administering the intervention component of such program. A certified DUI Alcohol or
 359 Drug Use Risk Reduction Program may include a clinical evaluation component after an
 360 individual completes risk assessment and intervention services. Only clinical evaluators
 361 licensed by the Department of Behavioral Health and Developmental Disabilities shall
 362 be qualified to conduct clinical evaluations. The department is designated as the agency
 363 responsible for establishing rules and regulations concerning the contents and duration
 364 of the components of DUI Alcohol or Drug Use Risk Reduction Programs, qualifications
 365 of instructors, attendance requirements for students, examinations, and program
 366 evaluations. Qualified instructors shall be certified for periods of four years each, which
 367 may be renewed.

368 (2) Certified Approved DUI Alcohol or Drug Use Risk Reduction Programs shall charge
 369 a fee of ~~\$82.00~~ \$100.00 for the assessment component and ~~\$190.00~~ \$235.00 for the
 370 intervention component. An additional fee for required student program materials shall
 371 be established by the department in such an amount as is reasonable and necessary to
 372 cover the cost of such materials.

373 (3) No DUI Alcohol or Drug Use Risk Reduction Program shall be approved certified
 374 unless such clinic program agrees in writing to submit reports as required in the rules and
 375 regulations of the department and to allow the examination and audit of the books,
 376 records, and financial statements of such DUI Alcohol or Drug Use Risk Reduction
 377 Program by the department or its authorized agent.

378 (4) DUI Alcohol or Drug Use Risk Reduction Programs may be operated by any public,
 379 private, or governmental entity; provided, however, that, except as otherwise provided
 380 in this subsection, in any political subdivision in which a DUI Alcohol or Drug Use Risk
 381 Reduction Program is operated by a private entity, whether for profit or nonprofit, neither
 382 the local county board of health nor any other governmental entity shall fund any new
 383 programs in that area. Programs ~~currently~~ in existence prior to July 1, 1990, which are
 384 operated by local county boards of health or any other governmental entities shall be
 385 authorized to continue operation. New programs may be started in areas where no private
 386 DUI Alcohol or Drug Use Risk Reduction Programs have been made available ~~to said~~
 387 community in the political subdivision.

388 (5) The Department of Corrections ~~is~~ shall be authorized to operate DUI Alcohol or Drug
 389 Use Risk Reduction Programs in its facilities where offenders are not authorized to
 390 participate in such programs in the community, provided that such programs meet the
 391 certification criteria promulgated by the Department of Driver Services. All such
 392 programs operated by the Department of Corrections shall be exempt from all fee
 393 provisions established in this subsection specifically including the rebate of any fee for
 394 the costs of administration.

395 (6) No DUI Alcohol or Drug Use Risk Reduction Program shall be ~~approved~~ certified
 396 unless such ~~clinic~~ program agrees in writing to pay to the state, for the costs of
 397 administration, a fee of ~~\$22.00~~ \$30.00 for each offender assessed ~~or each offender~~
 398 ~~attending for points reduction~~, provided that nothing in this Code section shall be
 399 construed ~~so~~ as to allow the department to retain any funds required by the Constitution
 400 to be paid into the state treasury; and provided, further, that the department shall comply
 401 with all provisions of Part 1 of Article 4 of Chapter 12 of Title 45, the 'Budget Act,'
 402 except Code Section 45-12-92, prior to expending any such miscellaneous funds."

403 **SECTION 1-17.**

404 Said title is further amended by revising subsections (b) and (e) of Code Section 40-5-84,
 405 relating to reinstatement of license suspended for certain offenses or for points, as follows:

406 "(b) The license of any person whose license is suspended for the second time as a result
 407 of the conviction of an offense listed in Code Section 40-5-54 shall, at the expiration of 120
 408 days following the date the license is suspended, be reinstated by the department upon
 409 receipt by the department of a certificate of completion of ~~an advanced~~ a defensive driving
 410 course approved by the department and the payment of a restoration fee of \$310.00 or
 411 \$300.00 when such reinstatement is processed by mail."

412 "(e) The license of any person whose license is suspended for the third or subsequent time
 413 within a five-year period as a result of the assessment of points pursuant to Code Section

414 40-5-57 shall be reinstated by the department upon receipt by the department of a
 415 certificate of completion of ~~an advanced~~ a defensive driving course approved by the
 416 department and the payment of a restoration fee of \$410.00 or \$400.00 when such
 417 reinstatement is processed by mail."

418 **SECTION 1-18.**

419 Said title is further amended by revising Code Section 40-5-86, relating to reduction of point
 420 count upon completion of course, as follows:

421 "40-5-86.

422 Upon the accumulation of points pursuant to Code Section 40-5-57, the total number of
 423 points accumulated by any driver shall be reduced by seven points, but to not less than zero
 424 points, upon the satisfactory completion by such driver of ~~an approved~~ a defensive driving
 425 course approved by the department and the submission of a certificate by such driver to the
 426 department. The provisions of this Code section shall be available one time only to each
 427 driver in any five-year period."

428 **SECTION 1-19.**

429 Said title is further amended by revising subparagraphs (c)(1)(D), (c)(2)(D), (c)(3)(D), and
 430 (c)(4)(D) of Code Section 40-6-391, relating to driving under the influence of alcohol, drugs,
 431 or other intoxicating substances, as follows:

432 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 433 days following his or her conviction; provided, however, that if the defendant is
 434 incarcerated and such program cannot be completed within 120 days, it shall be
 435 completed within 90 days of his or her release from custody. The sponsor of any such
 436 program shall provide written notice of the ~~department's approval~~ Department of Driver
 437 Services' certification of the program to the person upon enrollment in the program;"

438 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 439 days following his or her conviction; provided, however, that if the defendant is
 440 incarcerated and such program cannot be completed within 120 days, it shall be
 441 completed within 90 days of his or her release from custody. The sponsor of any such
 442 program shall provide written notice of the ~~department's approval~~ Department of Driver
 443 Services' certification of the program to the person upon enrollment in the program;"

444 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 445 days following his or her conviction; provided, however, that if the defendant is
 446 incarcerated and such program cannot be completed within 120 days, it shall be
 447 completed within 90 days of his or her release from custody. The sponsor of any such

448 program shall provide written notice of the ~~department's approval~~ Department of Driver
 449 Services' certification of the program to the person upon enrollment in the program;"

450 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 451 days following his or her conviction; provided, however, that if the defendant is
 452 incarcerated and such program cannot be completed within 120 days, it shall be
 453 completed within 90 days of his or her release from custody. The sponsor of any such
 454 program shall provide written notice of the ~~department's approval~~ Department of Driver
 455 Services' certification of the program to the person upon enrollment in the program;"

456 SECTION 1-20.

457 Code Section 42-8-112 of the Official Code of Georgia Annotated, relating to timing for
 458 issuance of certain limited driving permits, is amended by revising subparagraphs (a)(2)(A)
 459 and (b)(2)(A) as follows:

460 "(A) That the person to whom such permit is to be issued has completed a DUI Alcohol
 461 or Drug Use Risk Reduction Program certified by the Department of Driver Services;"

462 "(A) That the person to whom such permit is to be issued has completed a DUI Alcohol
 463 or Drug Use Risk Reduction Program certified by the Department of Driver Services;"

464 SECTION 1-21.

465 Article 1 of Chapter 7 of Title 52 of the Official Code of Georgia Annotated, relating to
 466 general provisions for registration, operation, and sale of watercraft, is amended by revising
 467 subparagraphs (m)(1)(D), (m)(2)(D), (m)(3)(D), and (m)(4)(D) of Code Section 52-7-12,
 468 relating to operation of watercraft while under the influence of alcohol, toxic vapors, or
 469 drugs, as follows:

470 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program as defined
 471 in Code Section ~~40-5-1~~ 40-1-1. The sponsor of any such program shall provide written
 472 notice of the Department of ~~Drivers Service's approval~~ Driver Services' certification of
 473 the program to the person upon enrollment in the program;"

474 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program as defined
 475 in Code Section ~~40-5-1~~ 40-1-1. The sponsor of any such program shall provide written
 476 notice of the Department of ~~Drivers Service's approval~~ Driver Services' certification of
 477 the program to the person upon enrollment in the program;"

478 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program as defined
 479 in Code Section ~~40-5-1~~ 40-1-1. The sponsor of any such program shall provide written
 480 notice of the Department of ~~Drivers Service's approval~~ Driver Services' certification of
 481 the program to the person upon enrollment in the program;"

482 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program as defined
 483 in Code Section ~~40-5-1~~ 40-1-1. The sponsor of any such program shall provide written
 484 notice of the Department of ~~Drivers Service's approval~~ Driver Services' certification of
 485 the program to the person upon enrollment in the program;"

486 **SECTION 1-22.**

487 Said article is further amended by revising paragraphs (1) through (3) of subsection (a) of
 488 Code Section 52-7-12.6, relating to terms of suspension, as follows:

489 "(1) Upon the first suspension pursuant to subsection (d) of Code Section 52-7-12.5
 490 within the previous five years, as measured from the dates of previous arrests for which
 491 a suspension was obtained to the date of the current arrest for which a suspension is
 492 obtained, the period of suspension shall be ~~for~~ one year. Not sooner than 120 days
 493 following the effective date of suspension, the person may apply to the department for
 494 reinstatement of his or her operator's privilege. Such privilege shall be reinstated if such
 495 person submits proof of completion of a DUI Alcohol or Drug Use Risk Reduction
 496 Program ~~approved~~ certified by the Department of Driver Services and pays a restoration
 497 fee of \$200.00, ~~unless such conviction was a recidivist conviction, in which case the~~
 498 ~~restoration fee shall be \$500.00~~. An operator's privilege suspended pursuant to Code
 499 Section 52-7-12.5 shall remain suspended until such person submits proof of completion
 500 of a DUI Alcohol or Drug Use Risk Reduction Program ~~approved~~ certified by the
 501 Department of Driver Services and pays a restoration fee of \$200.00, unless such
 502 conviction was a recidivist conviction, in which case the restoration fee shall be \$500.00;
 503 (2) Upon the second suspension pursuant to subsection (d) of Code Section 52-7-12.5
 504 within five years, as measured from the dates of previous arrests for which suspensions
 505 were obtained to the date of the current arrest for which a suspension is obtained, the
 506 period of suspension shall be ~~for~~ three years. Not sooner than 18 months following the
 507 effective date of suspension, the person may apply to the department for reinstatement
 508 of ~~the person's~~ his or her operator's privilege. Such privilege shall be reinstated if such
 509 person submits proof of completion of a DUI Alcohol or Drug Use Risk Reduction
 510 Program ~~approved~~ certified by the Department of Driver Services and pays a restoration
 511 fee of \$200.00, ~~unless such conviction was a recidivist conviction, in which case the~~
 512 ~~restoration fee shall be \$500.00~~. An operator's privilege suspended pursuant to Code
 513 Section 52-7-12.5 shall remain suspended until such person submits proof of completion
 514 of a DUI Alcohol or Drug Use Risk Reduction Program ~~approved~~ certified by the
 515 Department of Driver Services and pays a restoration fee of \$200.00, ~~unless such~~
 516 ~~conviction was a recidivist conviction, in which case the restoration fee shall be \$500.00;~~

517 (3) Upon the third or subsequent suspension pursuant to subsection (d) of Code Section
 518 52-7-12.5 within five years, as measured from the dates of previous arrests for which
 519 suspensions were obtained to the date of the current arrest for which a suspension is
 520 obtained, the period of suspension shall be ~~for~~ not less than five years and until such
 521 person submits proof of completion of a DUI Alcohol or Drug Use Risk Reduction
 522 Program ~~approved~~ certified by the Department of Driver Services and pays a restoration
 523 fee of \$200.00, ~~unless such conviction was a recidivist conviction, in which case the~~
 524 ~~restoration fee shall be \$500.00; and"~~

525 PART II
 526 UNLICENSED DRIVERS
 527 SECTION 2-1.

528 Article 2 of Chapter 5 of Title 40 of the Official Code of Georgia Annotated, relating to
 529 issuance, expiration, and renewal of licenses, is amended by revising subsection (a) of Code
 530 Section 40-5-20, relating to requiring a license, as follows:

531 "(a) No person, except those expressly exempted in this chapter, shall drive any motor
 532 vehicle upon a highway in this state unless such person has a valid driver's license under
 533 this chapter for the type or class of vehicle being driven. Any person who is a resident of
 534 this state for 30 days shall obtain a Georgia driver's license before operating a motor
 535 vehicle in this state. ~~Any violation of this subsection shall be punished as provided in Code~~
 536 ~~Section 40-5-121, except the violation of driving with an expired license, or a violation of~~
 537 ~~Code Section 40-5-29 or if such person produces in court a valid driver's license issued by~~
 538 ~~this state to such person, he or she shall not be guilty of such offenses. Any court having~~
 539 ~~jurisdiction over traffic offenses in this state shall report to the department the name and~~
 540 ~~other identifying information of any individual convicted of driving without a license. This~~
 541 ~~Code section shall not apply to a person driving with a suspended license or license that has~~
 542 ~~been revoked. Any person convicted of violating this Code section shall be punished as~~
 543 ~~provided in subsection (a) of Code Section 40-5-121; provided, however, that if:~~

544 ~~(1) Such person is driving with a driver's license issued by this state that has been~~
 545 ~~expired for less than 31 days at the time of the offense and he or she produces in court a~~
 546 ~~driver's license that would have been valid at the time of the offense, he or she shall not~~
 547 ~~be guilty of such offense; and~~

548 ~~(2) Such person is driving without a valid driver's license or receipt issued by the~~
 549 ~~department reflecting issuance, renewal, replacement, or reinstatement in his or her~~
 550 ~~possession but he or she has a valid driver's license, Code Section 40-5-29 shall apply to~~
 551 ~~such offense."~~

552 **SECTION 2-2.**

553 Said article is further amended by revising Code Section 40-5-29, relating to carrying and
 554 exhibition of a driver's license, as follows:

555 "40-5-29.

556 (a) Every licensee shall have his or her driver's license in his or her immediate possession
 557 at all times when operating a motor vehicle. Any person who has a receipt issued by the
 558 department reflecting issuance, renewal, replacement, or reinstatement of his or her driver's
 559 license in his or her immediate possession shall be considered to have such license in his
 560 or her immediate possession if such is confirmed to be valid by the department or through
 561 the Georgia Crime Information Center. The department may establish by rule and
 562 regulation the term of such receipt. Notwithstanding the foregoing, no receipt issued by
 563 the department shall be accepted as proof of such person's identity for any other purpose,
 564 including but not limited to proof of voter identification or proof of age for purposes of
 565 purchasing alcoholic beverages.

566 (b) Every licensee shall display his or her license upon the demand of a law enforcement
 567 officer. A refusal to comply with such demand not only shall constitute a violation of this
 568 subsection but shall also give rise to a presumption of a violation of subsection (a) of this
 569 Code section and of Code Section 40-5-20.

570 (c) A person convicted of a violation of subsection (a) of this Code section shall be fined
 571 no more than \$10.00 if he or she produces in court a license theretofore issued to him or
 572 her and valid at the time of his or her arrest."

573 **PART III**574 **SPECIAL LICENSE PLATE DECALS FOR PERSON WITH DISABILITIES**575 **SECTION 3-1.**

576 Code Section 40-2-74.1 of the Official Code of Georgia Annotated, relating to special
 577 vehicle decals for persons with disabilities, is amended by adding a new subsection to read
 578 as follows:

579 "(i) For purposes of this Code section the department shall accept, in lieu of an affidavit,
 580 a signed and dated statement from the doctor which includes the same information as
 581 required in an affidavit written upon security paper as defined in paragraph (38.5) of Code
 582 Section 26-4-5."

583 PART IV
 584 COMPLETION OF DUI ALCOHOL OR DRUG USE
 585 REDUCTION PROGRAM
 586 SECTION 4-1.

587 Code Section 40-6-391 of the Official Code of Georgia Annotated, relating to driving under
 588 the influence of alcohol, drugs, or other intoxicating substances, is amended by revising
 589 subparagraphs (c)(1)(D), (c)(2)(D), (c)(3)(D), and (c)(4)(D), as follows:

590 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 591 days following his or her conviction; provided, however, that if the defendant is
 592 incarcerated and such program cannot be completed within 120 days, it shall be
 593 completed within 90 days of his or her release from custody. The sponsor of any such
 594 program shall provide written notice of the ~~department's approval~~ Department of Driver
 595 Services' certification of the program to the person upon enrollment in the program;"

596 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 597 days following his or her conviction; provided, however, that if the defendant is
 598 incarcerated and such program cannot be completed within 120 days, it shall be
 599 completed within 90 days of his or her release from custody. The sponsor of any such
 600 program shall provide written notice of the ~~department's approval~~ Department of Driver
 601 Services' certification of the program to the person upon enrollment in the program;"

602 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 603 days following his or her conviction; provided, however, that if the defendant is
 604 incarcerated and such program cannot be completed within 120 days, it shall be
 605 completed within 90 days of his or her release from custody. The sponsor of any such
 606 program shall provide written notice of the ~~department's approval~~ Department of Driver
 607 Services' certification of the program to the person upon enrollment in the program;"

608 "(D) Completion of a DUI Alcohol or Drug Use Risk Reduction Program within 120
 609 days following his or her conviction; provided, however, that if the defendant is
 610 incarcerated and such program cannot be completed within 120 days, it shall be
 611 completed within 90 days of his or her release from custody. The sponsor of any such
 612 program shall provide written notice of the ~~department's approval~~ Department of Driver
 613 Services' certification of the program to the person upon enrollment in the program;"

614 PART V
 615 FEES FOR DRIVING PROGRAMS;
 616 CONTENTS; FINGERPRINTING.
 617 SECTION 5-1.

618 Article 4 of Chapter 5 of Title 40 of the Official Code of Georgia Annotated, relating to
 619 restoration of licenses to persons completing defensive driving course or alcohol or drug
 620 program, is amended by revising subsections (a) and (e) of Code Section 40-5-83, relating
 621 to establishment and approval of clinics and programs, as follows:

622 "(a)(1) The commissioner shall establish criteria for the approval of driver improvement
 623 clinics. To be approved, a clinic shall provide and operate a defensive driving course.
 624 Clinics shall be composed of uniform education and training programs consisting of six
 625 hours of instruction designed for the rehabilitation of problem drivers. The commissioner
 626 shall establish standards and requirements concerning the contents of defensive driving
 627 courses, qualifications of instructors, attendance requirements for students, and
 628 examinations. Approved clinics shall charge a fee of ~~\$75.00~~ \$95.00 for a defensive
 629 driving course, except that such clinics may charge different fees of their own choosing
 630 if the person is not enrolling in such course pursuant to court order or department
 631 requirement. No clinic shall be approved unless such clinic agrees in writing to allow the
 632 examination and audit of the books, records, and financial statements of such clinic.
 633 Clinics may be operated by any individual, partnership, or corporation. Nothing in this
 634 paragraph shall be construed to affect in any way driving programs established for
 635 purposes of insurance premium reductions under the provisions of Code Section 33-9-42.

636 (1.1)(A) No driver improvement clinic shall be permitted to use, adopt, or conduct any
 637 business under any name that is like or deceptively similar to any name used by any
 638 other driver improvement clinic, Georgia company, or Georgia corporation registered
 639 with the Secretary of State. This subparagraph shall not prohibit the franchising or
 640 licensing of any part or all of the name of a driver improvement clinic by the owner or
 641 the rights thereof to another licensed driver improvement clinic.

642 (B) This paragraph shall not prohibit the franchising or licensing of any part or all of
 643 the name of a clinic by the owner of the rights therein to another licensed driver
 644 improvement clinic.

645 (2) The commissioner may issue a special license to the instructor of any ~~commercial~~
 646 licensed driver training school authorizing such instructor to teach a defensive driving
 647 course, ~~advanced defensive driving course, or professional defensive driving course of~~
 648 at a driver improvement clinic provided approved pursuant to this Code section if such
 649 instructor is qualified to teach a teen-age driver education course which consists of a

650 minimum of 30 hours of classroom and six hours of behind-the-wheel training and such
 651 instructor certifies to the commissioner that he or she has provided at least ~~250~~ 300 hours
 652 of behind-the-wheel training in a teen-age driver education course."

653 "(e)(1) The department is designated as the agency responsible for establishing criteria
 654 for the ~~approval~~ certification of DUI Alcohol or Drug Use Risk Reduction Programs. An
 655 applicant shall meet the certification criteria promulgated by the department through its
 656 standards and shall provide ~~the following services:~~ (1) the assessment component services
 657 and (2) the intervention component services. A certified DUI Alcohol or Drug Use Risk
 658 Reduction Program shall require that a risk assessment component be conducted prior to
 659 administering the intervention component of such program. A certified DUI Alcohol or
 660 Drug Use Risk Reduction Program may include a clinical evaluation component after an
 661 individual completes risk assessment and intervention services. Only clinical evaluators
 662 licensed by the Department of Behavioral Health and Developmental Disabilities shall
 663 be qualified to conduct clinical evaluations. The department is designated as the agency
 664 responsible for establishing rules and regulations concerning the contents and duration
 665 of the components of DUI Alcohol or Drug Use Risk Reduction Programs, qualifications
 666 of instructors, attendance requirements for students, examinations, and program
 667 evaluations. Qualified instructors shall be certified for periods of four years each, which
 668 may be renewed.

669 (2) Certified ~~Approved~~ DUI Alcohol or Drug Use Risk Reduction Programs shall charge
 670 a fee of ~~\$82.00~~ \$100.00 for the assessment component and ~~\$190.00~~ \$235.00 for the
 671 intervention component. An additional fee for required student program materials shall
 672 be established by the department in such an amount as is reasonable and necessary to
 673 cover the cost of such materials.

674 (3) No DUI Alcohol or Drug Use Risk Reduction Program shall be ~~approved~~ certified
 675 unless such ~~clinic program~~ agrees in writing to submit reports as required in the rules and
 676 regulations of the department and to allow the examination and audit of the books,
 677 records, and financial statements of such DUI Alcohol or Drug Use Risk Reduction
 678 Program by the department or its authorized agent.

679 (4) DUI Alcohol or Drug Use Risk Reduction Programs may be operated by any public,
 680 private, or governmental entity; provided, however, that, except as otherwise provided
 681 in this subsection, in any political subdivision in which a DUI Alcohol or Drug Use Risk
 682 Reduction Program is operated by a private entity, whether for profit or nonprofit, neither
 683 the local county board of health nor any other governmental entity shall fund any new
 684 programs in that area. Programs ~~currently~~ in existence prior to July 1, 1990, which are
 685 operated by local county boards of health or any other governmental entities shall be
 686 authorized to continue operation. New programs may be started in areas where no private

687 DUI Alcohol or Drug Use Risk Reduction Programs have been made available to said
688 community in the political subdivision.

689 (5) The Department of Corrections ~~is~~ shall be authorized to operate DUI Alcohol or Drug
690 Use Risk Reduction Programs in its facilities where offenders are not authorized to
691 participate in such programs in the community, provided that such programs meet the
692 certification criteria promulgated by the Department of Driver Services. All such
693 programs operated by the Department of Corrections shall be exempt from all fee
694 provisions established in this subsection specifically including the rebate of any fee for
695 the costs of administration.

696 (6) No DUI Alcohol or Drug Use Risk Reduction Program shall be ~~approved~~ certified
697 unless such ~~clinic~~ program agrees in writing to pay to the state, for the costs of
698 administration, a fee of ~~\$22.00~~ \$30.00 for each offender assessed ~~or each offender~~
699 ~~attending for points reduction~~, provided that nothing in this Code section shall be
700 construed ~~so as~~ to allow the department to retain any funds required by the Constitution
701 to be paid into the state treasury; and provided, further, that the department shall comply
702 with all provisions of Part 1 of Article 4 of Chapter 12 of Title 45, the 'Budget Act,'
703 except Code Section 45-12-92, prior to expending any such miscellaneous funds."

704 PART VI

705 WAIVER OF FEES FOR LICENSES

706 SECTION 6-1.

707 Chapter 5 of Title 40 of the Official Code of Georgia Annotated, relating to drivers' licenses,
708 is amended by revising Code Section 40-5-28, relating to issuance of licenses, content,
709 signature, prohibiting biological identifiers, and tag agents, as follows:

710 "40-5-28.

711 (a) ~~The~~ Except as provided in subsection (c) of this Code section, the department shall,
712 upon payment of the required fee, issue to every applicant qualifying therefor a driver's
713 license indicating the type or general class of vehicles the licensee may drive, which license
714 shall be upon a form prescribed by the department and which shall bear thereon a
715 distinguishing number assigned to the licensee, a color photograph of the licensee, the
716 licensee's full legal name, either a facsimile of the signature of the licensee or a space upon
717 which the licensee shall write his or her usual signature with a pen and ink immediately
718 upon receipt of the license, and such other information or identification as is required by
719 the department. No license shall be valid until it has been so signed by the licensee. The
720 department shall not require applicants to submit or otherwise obtain from applicants any
721 fingerprints or any other biological characteristic or information which uniquely identifies

722 an individual, including without limitation deoxyribonucleic acid (DNA) and retinal scan
 723 identification characteristics but not including a photograph, by any means upon
 724 application.

725 (b) The commissioner may determine the location and manner of issuance of drivers'
 726 licenses. Without limiting the generality of the foregoing, it is specifically provided that
 727 the commissioner may designate county tag agents, if they so agree, as agents of the
 728 department for this purpose and may authorize the issuance of drivers' licenses by county
 729 tag agents. No county tag agent shall be required to issue or renew drivers' licenses unless
 730 such county tag agent agrees in writing to perform such functions. No county tag agent
 731 shall be required to issue or renew drivers' licenses for residents of any county other than
 732 the residents of the county for which he or she serves as tax commissioner.

733 (c) The department shall make available to qualified applicants who are also volunteer
 734 firefighters Class E and Class F drivers' licenses without charge. In order to receive the
 735 Class E or Class F endorsement without payment of a fee, the applicant shall provide:

736 (1) A copy of his or her firefighter certification indicating that he or she is currently a
 737 certified firefighter in good standing; and

738 (2) A letter signed by the chief executive officer of the public entity he or she serves
 739 which letter appears on such political entity's official agency letterhead and provides that
 740 he or she is a volunteer firefighter for such public entity.

741 The provisions of this subsection shall apply to both original and renewal applicants for
 742 Class E and Class F licenses, as these classes are identified in Code Section 40-5-23."

743 PART VII

744 DOCUMENT CONTENTS

745 SECTION 7-1.

746 Chapter 5 of Title 40 of the Official Code of Georgia Annotated, relating to drivers' licenses,
 747 is amended by revising subsection (a) of Code Section 40-5-100, relating to the issuance of
 748 personal identification cards by the Department of Driver Services, as follows:

749 "(a) The department shall issue personal identification cards to all residents as defined in
 750 Code Section 40-5-1 who make application to the department in accordance with rules and
 751 regulations prescribed by the commissioner. Cards issued to applicants under 21 years of
 752 age shall contain the distinctive characteristics of drivers' licenses issued pursuant to Code
 753 Section 40-5-26. The identification card shall be similar in form but distinguishable in
 754 color from motor vehicle drivers' licenses and may contain a recent color photograph of the
 755 applicant and include the following information:

756 (1) Full legal name;

- 757 (2) Address of residence;
 758 (3) Birth date;
 759 (4) Date identification card was issued;
 760 (5) Sex;
 761 (6) Height;
 762 (7) Weight;
 763 (8) Eye color;
 764 (9) ~~Location where the identification card was issued;~~
 765 ~~(10)~~ Signature of person identified or facsimile thereof; and
 766 ~~(11)~~(10) Such other information or identification as required by the department;
 767 provided, however, that the department shall not require an applicant to submit or
 768 otherwise obtain from an applicant any fingerprints or any other biological characteristic
 769 or information which uniquely identifies an individual, including without limitation
 770 deoxyribonucleic acid (DNA) and retinal scan identification characteristics but not
 771 including a photograph, by any means upon application."

772 **SECTION 7-2.**

773 Said chapter is further amended by revising subsection (a) of Code Section 40-5-150, relating
 774 to contents of commercial drivers' licenses, as follows:

775 "(a) The commercial driver's license shall be marked 'Commercial Driver's License' or
 776 'CDL' and shall be, to the maximum extent practicable, tamperproof, and shall include, but
 777 not be limited to, the following information:

- 778 (1) The full legal name and residential address of the person;
 779 (2) The person's color photograph;
 780 (3) A physical description of the person, including sex, height, weight, and eye color;
 781 (4) Full date of birth;
 782 (5) The license number or identifier assigned by the department;
 783 (6) The person's signature;
 784 (7) The class or type of commercial motor vehicle or vehicles which the person is
 785 authorized to drive, together with any endorsements or restrictions;
 786 (8) The name of this state; and
 787 (9) The dates between which the license is valid; ~~and~~
 788 ~~(10) The license fee and fees for any endorsements."~~

789 PART VIII
790 EFFECTIVE DATE
791 **SECTION 8-1.**

792 This Act shall become effective on July 1, 2014, except for Parts VI and VII of this Act,
793 which shall become effective on January 1, 2015.

794 PART IX
795 REPEALER
796 **SECTION 9-1.**

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



2014 Legislation

- Senate Bill 392 - Former Military Vehicles



2014 Legislation

- Senate Bill 392 - Former Military Vehicles
- Effective July 1, 2014
- Title – (see procedure motor vehicle manual for government vehicle)
 - Application Form MV-1
 - Original Government Form 97
 - Law Enforcement Certification of Inspection Form T-22 B



2014 Legislation

- Senate Bill 392 - Former Military Vehicles
 - Application Form MV-1
 - Original Government Form 97
 - If dealer sale, dealer's re-assignment form to purchaser.
 - Add legend "former military vehicle"
 - Title application fees
 - Title ad valorem tax fees



2014 Legislation

- Senate Bill 392 - Former Military Vehicles
- Effective July 1, 2014
- Registration –
 - Private use for recreational use or private commercial use
 - Commercial register according to gross vehicle weight rating.
 - Trailer or motorcycle license plate, if applicable
 - Liability insurance (GEICS)



Georgia Department of Revenue



Georgia Department of Revenue

2014 Legislation

- Senate Bill 392 - Former Military Vehicles
- Effective July 1, 2014
- Fees
 - Sales Tax, If trailer
 - Title Ad Valorem Tax Fee
 - \$18.00 Title Application Fee
 - \$ Registration Fee
 - Penalty relief as necessary



Georgia Department of Revenue



Georgia Department of Revenue

2014 Legislation

- Senate Bill 392 - Former Military Vehicles
Previously title and registered?
- Title correction allowed upon request to add the 'former military vehicle' legend
- Application, surrender of title and title correction fees apply



2014 Legislation

- Senate Bill 392 - Former Military Vehicles
- New registration at time of renewal or if changing from recreation to commercial use
- Registration fee credit not allowed.
- Refer to law enforcement or Motor Carrier Compliance Division for any license or compliance questions.

Senate Bill 392

By: Senators Gooch of the 51st, Mullis of the 53rd, Miller of the 49th, Dugan of the 30th, Wilkinson of the 50th and others

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles, so
2 as to provide for an additional definition; to provide for acceptance of applications for
3 registration for certain motor vehicles not in compliance with federal emission standards; to
4 provide for acceptance of applications for title for certain motor vehicles not in compliance
5 with federal emission standards; to exclude certain motor vehicles from the definition of
6 "unconventional motor vehicle or motorcycle"; to revise the time that a Class D license
7 holder is prohibited from driving a Class C motor vehicle on the public roads, streets, or
8 highways of this state; to provide for related matters; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

12 Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles, is amended
13 by adding a new subsection to Code Section 40-1-1, relating to definitions, to read as
14 follows:

15 "(17.1) 'Former military motor vehicle' means a motor vehicle which operates on the
16 ground, including a trailer, that was manufactured for use in any country's military forces
17 and is maintained to represent its military design, regardless of the vehicle's size, weight,
18 or year of manufacture. Such term shall not include motor vehicles armed for combat or
19 vehicles owned or operated by this state, the United States, or any foreign government."

S. B. 392

- 1 -

20 **SECTION 2.**

21 Said title is further amended by revising Code Section 40-2-27, relating to registration of
 22 motor vehicles not manufactured to comply with federal emission and safety standards, as
 23 follows:

24 "40-2-27.

25 (a) No application shall be accepted and no certificate of registration shall be issued to any
 26 motor vehicle which was not manufactured to comply with applicable federal emission
 27 standards issued pursuant to 42 U.S.C.A. Section 7401 through Section 7642, known as
 28 the Clean Air Act, as amended, and applicable federal motor vehicle safety standards
 29 issued pursuant to 49 U.S.C.A. Section 30101, et seq., unless and until the United States
 30 Customs Service or the United States Department of Transportation has certified that the
 31 motor vehicle complies with such applicable federal standards and unless all documents
 32 required by the commissioner for processing an application for a certificate of registration
 33 or title are printed and filled out in the English language or are accompanied by an English
 34 translation.

35 (b) The provisions of subsection (a) of this Code section shall ~~only~~ not apply to
 36 applications for certificates of registration for such motor vehicles ~~first registered in~~
 37 ~~Georgia after July 1, 1985~~ that have a manufactured date that is 25 years or older at the
 38 time of application. Certification of compliance shall only be required at the time of
 39 application for the issuance of the initial Georgia certificate of registration.

40 (c) Applications for registration of such motor vehicles shall be accompanied by a Georgia
 41 certificate of title, proof that an application for a Georgia certificate of title has been
 42 properly submitted, or such other information and documentation of ownership as the
 43 commissioner shall deem proper.

44 (d) Before a certificate of registration is issued for an assembled motor vehicle or
 45 motorcycle, such assembled motor vehicle or motorcycle shall have been issued a
 46 certificate of title in Georgia and shall comply with the provisions of Code Section
 47 40-3-30.1.

48 (e) The provisions of subsection (a) of this Code section shall not apply to applications for
 49 certificates of registration for former military motor vehicles that are less than 25 years old
 50 and manufactured for the United States military."

51 **SECTION 3.**

52 Said title is further amended by revising Code Section 40-3-30, relating to required
 53 compliance with federal motor vehicle safety standards, as follows:

54 "40-3-30.

55 (a) In addition to the reasons set forth in Code Section 40-3-29, no application shall be
 56 accepted and no certificate of title shall be issued to any motor vehicle which was not
 57 manufactured to comply with applicable federal motor vehicle safety standards issued
 58 pursuant to 49 U.S.C.A. Section 30101, et seq., unless and until the United States Customs
 59 Service or the United States Department of Transportation has certified that the motor
 60 vehicle complies with such applicable federal standards and unless all documents required
 61 by the commissioner for processing an application for a certificate of registration or title
 62 are printed and filled out in the English language or are accompanied by an English
 63 translation.

64 (b) The provisions of subsection (a) of this Code section shall ~~only~~ not apply to
 65 applications for certificates of title for such motor vehicles first titled in Georgia ~~after~~
 66 July 1, 1985 that have a manufactured date that is 25 years or older at the time of
 67 application. Certification of compliance shall only be required at the time of application
 68 for the issuance of the initial Georgia certificate of title.

69 (c) The provisions of subsection (a) of this Code section shall not apply to applications for
 70 certificates of title for former military motor vehicles that are less than 25 years old and
 71 manufactured for the United States military."

72 **SECTION 4.**

73 Said title is further amended by revising Code Section 40-3-30.1, relating to inspections for
 74 assembled motor vehicles, unconventional motor vehicles, and motorcycles, as follows:

75 "40-3-30.1.

76 (a) As used in this Code section and in Code Section 40-2-27, the term:

77 (1) 'Assembled motor vehicle or motorcycle' or 'kit motor vehicle or motorcycle' means
 78 any motor vehicle or motorcycle that is:

79 (A) Manufactured from a manufacturer's kit or manufacturer's fabricated parts,
 80 including replicas and original designs:

81 (i) By an owner;

82 (ii) At the request of the owner by a third-party manufacturer of motor vehicles or
 83 motorcycles; and

84 (iii) Such manufacturer is not manufacturing and testing in accordance with federal
 85 safety standards issued pursuant to 49 U.S.C.A. Section 30101, et seq., unless and
 86 until the United States Customs Service or the United States Department of
 87 Transportation has certified that the motor vehicle complies with such applicable
 88 federal standards;

89 (B) A new vehicle and consists of a prefabricated body, chassis, and drive train;

90 (C) Handmade and not mass produced by any manufacturer for retail sale; or

- 91 (D) Not otherwise excluded from emission requirements and is in compliance with
 92 Chapter 8 of Title 40, relating to equipment and inspection of motor vehicles.
- 93 (2)(A) 'Unconventional motor vehicle or motorcycle' means any motor vehicle or
 94 motorcycle that is manufactured, including, but not limited to, all-terrain vehicles,
 95 off-road vehicles, motorized carts, motor driven cycles, and mopeds, and that is not in
 96 compliance with the following:
- 97 ~~(A)~~(i) Chapter 8 of Title 40, relating to equipment and inspection of motor vehicles;
 98 ~~(B)~~(ii) Applicable federal motor vehicle safety standards issued pursuant to 49
 99 U.S.C.A. Section 30101, et seq., unless and until the United States Customs Service
 100 or the United States Department of Transportation has certified that the motor vehicle
 101 complies with such applicable federal standards; or
 102 ~~(C)~~(iii) Applicable federal emission standards issued pursuant to 42 U.S.C.A. Section
 103 7401 through Section 7642, the 'Clean Air Act,' as amended.
- 104 (B) Such term shall not include former military motor vehicles.
- 105 (b) In addition to the requirements contained in Code Section 40-3-30, prior to the
 106 issuance of a certificate of title to the owner of an assembled motor vehicle or motorcycle,
 107 the owner shall cause such assembled motor vehicle or motorcycle to be inspected in order
 108 to establish:
- 109 (1) The existence of a verifiable Manufacturer's Certificate of Origin (MCO) or other
 110 verifiable documentation of purchase of all major components; and
 111 (2) That such assembled motor vehicle or motorcycle complies with:
- 112 (A) Chapter 8 of Title 40, relating to equipment and inspection of motor vehicles; and
 113 (B) If applicable, federal emission standards issued pursuant to 42 U.S.C.A. Section
 114 7401 through Section 7642, the 'Clean Air Act,' as amended.
- 115 (c) The inspection conducted under subsection (b) of this Code section shall only be for
 116 the purpose of establishing that such assembled motor vehicle or motorcycle is eligible to
 117 receive a certificate of title.
- 118 (d) The department shall be authorized to charge an inspection fee.
- 119 (e) Unconventional motor vehicles or motorcycles shall not be titled or registered."

120 SECTION 5.

121 Said title is further amended by revising subparagraph (b)(2)(A) of Code Section 40-5-24,
 122 relating to instruction permits, graduated licensing and related restrictions, and temporary
 123 licenses, as follows:

124 "(A) Any Class D license holder shall not drive a Class C motor vehicle on the public
 125 roads, streets, or highways of this state between the hours of 12:00 Midnight and ~~6:00~~
 126 5:00 A.M. eastern standard time or eastern daylight time, whichever is applicable; and"

127

SECTION 6.

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

SPECIAL PRESENTATION

VETERANS BENEFITS

Georgia Department of Veteran Services

Dale Bell, Athens Field Service Manager

Harry Evans, Director North Georgia Region



DISABLED VETERAN HOMESTEAD

2014 Constitution of Georgia: Paragraph V. Disabled veteran's homestead exemption.

Except as otherwise provided in this paragraph, the amount of the homestead exemption granted to disabled veterans shall be the greater of \$32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 802 of Title 38 of the United States Code as hereafter amended. Such exemption shall be granted to those persons eligible for such exemption on June 30, 1983; to disabled American veterans of any war or armed conflict who are disabled due to loss or loss of use of one lower extremity together with the loss or loss of use of one upper extremity which so affects the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; and to disabled veterans hereafter becoming eligible for assistance in acquiring housing under Section 801 of the United States Code as hereafter amended. The General Assembly may by general law provide for a different amount or a different method of determining the amount of or eligibility for the homestead exemption granted to disabled veterans. Any such law shall be enacted by a simple majority of the votes of all the members to which each house is entitled and may become effective without referendum. Such law may provide that the amount of or eligibility for the exemption shall be determined by reference to laws enacted by the United States Congress.

48-5-48. Homestead extension by qualified disabled veteran; filing requirements; periodic substantiation of eligibility; persons eligible without application.

(a) As used in this Code section, the term "disabled veteran" means:

(1) A wartime veteran who was discharged under honorable conditions and who has been adjudicated by the Department of Veterans Affairs of the United States as being totally and permanently disabled and entitled to receive service connected benefits so long as he or she is 100 percent disabled and receiving or entitled to receive benefits for a 100 percent service connected disability;

(2) An American veteran of any war or armed conflict in which any branch of the armed forces of the United States engaged, whether under United States command or otherwise, and that he or she is disabled due to the loss or loss of use of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due to blindness in both eyes, having only light perception, together with the loss or loss of use of one lower extremity; or due to the loss or loss of use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to preclude locomotion without resort to a wheelchair;

(3) Any disabled veteran who is not entitled to receive benefits from the Department of Veterans Affairs but who qualifies otherwise, as provided for by Article VII, Section I, Paragraph IV of the Constitution of Georgia of 1976;

1976 Constitution of Georgia:

Each disabled veteran, as hereinafter defined, who is a citizen and resident of Georgia, is hereby granted an exemption of \$12,500.00 on his homestead, which he owns and which he actually occupies as a residence and homestead, such exemption being from all ad valorem taxation for State, county, municipal and school purposes. The value of all property in excess of the above exempted amount shall remain subject to taxation. The term "disabled veteran," as used herein, means a disabled American veteran of any war or armed conflict in which any branch of the armed forces of the United States engaged, whether under United States command or otherwise, and who is disabled, as a result of such service in the armed forces, due to loss, or loss of use, of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes, or a wheel chair, or blindness in both eyes, having only light perception, plus loss or loss of use of one lower extremity, or due to the loss or loss of use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to preclude locomotion without resort to a wheelchair.

(4) An American veteran of any war or armed conflict who is disabled due to loss or loss of use of one lower extremity together with the loss or loss of use of one upper extremity which so affects the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; or

(5) A veteran becoming eligible for assistance in acquiring housing under Section 2101 of Title 38 of the United States Code as hereafter amended on or after July 1, 1999.

U.S. CODE - Title 38 Sec. 2101. Acquisition and adaptation of housing: eligible veterans

(a) Acquisition of Housing With Special Features.

(1) Subject to paragraph (3), the Secretary may assist a disabled veteran described in paragraph (2) in acquiring a suitable housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, and necessary land therefor.

(2) A veteran is described in this paragraph if the veteran is entitled to compensation under chapter 11 of this title for a permanent and total service-connected disability that meets any of the following criteria: (A) The disability is due to the loss, or loss of use, of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair. (B) The disability is due to (i) Blindness in both eyes, having only light perception, plus (ii) Loss or loss of use of one lower extremity. (C) The disability is due to the loss or loss of use of one lower extremity together with- (i)Residuals of organic disease or injury; or (ii)The loss or loss of use of one upper extremity, which so affect the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair. (D) The disability is due to the loss or loss of use, of both upper extremities such as to preclude use of the arms at or above the elbows. (E) The disability is due to a severe burn injury (as determined pursuant to regulations prescribed by the Secretary).

(b) Any disabled veteran as defined in any paragraph of subsection (a) of this Code section who is a citizen and resident of Georgia is granted an exemption of the greater of \$32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on his or her homestead which such veteran owns and actually occupies as a residence and homestead, such exemption being from all ad valorem taxation for state, county, municipal, and school purposes. As of January 1, 2004, the maximum amount which may be granted to a disabled veteran under the above-stated federal law is \$50,000.00. The value of all property in excess of the exempted amount cited above shall remain subject to taxation. The unremarried surviving spouse or minor children of any such disabled veteran as defined in this Code section shall also be entitled to an exemption of the greater of \$32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on the homestead so long as the unremarried surviving spouse or minor children continue actually to occupy the home as a residence and homestead, such exemption being from all ad valorem taxation for state, county, municipal, and school purposes. As of January 1, 2004, the maximum amount which may be granted to the unremarried surviving spouse or minor children of any such disabled veteran under the above-stated federal law is \$50,000.00. The value of all property in excess of such exemption granted to such unremarried surviving spouse or minor children shall remain subject to taxation.

(c)(1) Any disabled veteran qualifying pursuant to paragraph (1) or (2) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a letter from the Department of Veterans Affairs or the Department of Veterans Service stating the qualifying disability.

(2) Any disabled veteran qualifying pursuant to paragraph (3) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a copy of his DD form 214 (discharge papers from his military records) along with a letter from a doctor who is licensed to practice medicine in this state stating that he is disabled due to loss or loss of use of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due to blindness in both eyes, having only light perception, together with the loss or loss of use of one lower extremity; or due to the loss or loss of use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to preclude locomotion without resort to a wheelchair. Prior to approval of an exemption, a county board of tax assessors may require the applicant to provide not more than two additional doctors' letters if the board is in doubt as to the applicant's eligibility for the exemption.

(3) Any disabled veteran qualifying pursuant to paragraph (4) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a letter from a doctor who is licensed to practice medicine in this state stating the qualifying disability. Prior to approval of an exemption, a county board of tax

assessors may require the applicant to provide not more than two additional doctors' letters if the board is in doubt as to the applicant's eligibility for the exemption.

(4) Any disabled veteran qualifying pursuant to paragraph (5) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a letter from the Department of Veterans Affairs or the Department of Veterans Service stating the eligibility for such housing assistance.

(d) Each disabled veteran shall file for the exemption only once in the county of his residence. Once filed, the exemption shall automatically be renewed from year to year, except as provided in subsection (e) of this Code section. Such exemption shall be extended to the unremarried surviving spouse or minor children at the time of his death so long as they continue to occupy the home as a residence and homestead. In the event a disabled veteran who would otherwise be entitled to the exemption dies or becomes incapacitated to the extent that he or she cannot personally file for such exemption, the spouse, the unremarried surviving spouse, or the minor children at the time of the disabled veteran's death may file for the exemption and such exemption may be granted as if the disabled veteran had made personal application therefor.

(e) Not more often than once every three years, the county board of tax assessors may require the holder of an exemption granted pursuant to this Code section to substantiate his continuing eligibility for the exemption. In no event may the board require more than three doctors' letters to substantiate eligibility.

(f) Any person who as of January 1, 1991, has applied and is eligible for the exemption for disabled veterans, their surviving spouses, and minor children formerly provided for by the sixth unnumbered subparagraph of Article VII, Section I, Paragraph IV of the Constitution of 1976; the exemption for disabled veterans provided for in Article VII, Section II, Paragraph V of the Constitution of 1983; or the exemption for disabled veterans formerly provided for by Code Section 48-5-48.3 as enacted by an Act approved April 11, 1986 (Ga. L. 1986, p. 1445), shall be eligible for the exemption granted by subsection (b) of this Code section without applying for such exemption.

MOTOR VEHICLE AD VALOREM EXEMPTIONS WITH CORRESPONDING SPECIAL LICENSE PLATES

DISABLED VETERAN

48-5-478. Constitutional exemption from ad valorem taxation for disabled veterans.

A motor vehicle owned by or leased to a disabled veteran who is a citizen and resident of Georgia and on which such disabled veteran actually places the free disabled veteran motor vehicle license plate he or she receives from the State of Georgia is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes. The term "disabled veteran," as used in this Code section, means any wartime veteran who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as being 100 percent totally and permanently disabled and entitled to receive service-connected benefits and any veteran who is receiving or who is entitled to receive a statutory award from the United States Department of Veterans Affairs for:

- (1) Loss or permanent loss of use of one or both feet;
- (2) Loss or permanent loss of use of one or both hands;
- (3) Loss of sight in one or both eyes;
- (4) Permanent impairment of vision of both eyes of the following status: Central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye.

Corresponding License Special Plate:

40-2-69. Free license plates and revalidation decals for certain disabled veterans

(a) Any veteran who was discharged under honorable conditions and who served on active duty in the armed forces of the United States or on active duty in a reserve component of the United States, including the National Guard, shall, upon application therefor, be issued a free motor vehicle license plate upon presentation of proof that such veteran is receiving or that he or she is entitled to receive a statutory award from the United States Department of Veterans Affairs for:

- (1) Loss or permanent loss of use of one or both feet;
- (2) Loss or permanent loss of use of one or both hands;
- (3) Loss of sight in one or both eyes; or
- (4) Permanent impairment of vision of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent

that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye.

(b) Any veteran who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as being 100 percent totally disabled and entitled to receive service connected benefits shall, upon application therefor, be issued a free motor vehicle license plate upon presentation of proof that he or she is receiving or that he or she is entitled to receive benefits for a 100 percent service connected disability, as long as he or she is 100 percent disabled. A veteran who claims that such 100 percent total disability is permanent shall furnish proof of such permanent disability through a letter from the United States Department of Veterans Affairs.

(c) (1) Once a veteran has established his or her eligibility to receive free motor vehicle license plates as a result of being permanently disabled, he or she shall be entitled to receive free plates or free revalidation decals in succeeding years on any automobile, private passenger pickup truck, motorcycle, station wagon, or van type vehicle of three-quarter tons or less that he or she may own or jointly with his or her spouse own or acquire in the future.

(2) Once a veteran has established his or her eligibility to receive free motor vehicle license plates as a result of having a 100 percent total disability which has not been determined to be a permanent disability, he or she shall be entitled to receive free plates or free revalidation decals in succeeding years upon furnishing, on an annual basis, proof of such 100 percent disability through a letter from the United States Department of Veterans Affairs. Such free plates or free revalidation decals shall apply to any automobile, private passenger pickup truck, motorcycle, station wagon, or van type vehicle of three-quarter tons or less that he or she may own or jointly with his or her spouse own or acquire in the future.

(3) (A) Two license plates or revalidation decals each year shall be furnished for vehicles other than motorcycles to veterans qualifying under this Code section unless the originals are lost. Such plates shall be fastened to both the front and the rear of the vehicle.

(B) One license plate or revalidation decal each year shall be furnished for motorcycles to veterans qualifying under this Code section unless the original is lost. Such plate shall be fastened to the rear of the vehicle.

(4) In the event of the death of the person who received the special license plates pursuant to this Code section, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, his or her surviving spouse may continue to receive the free special license plates and revalidation decals until the death of the surviving spouse.

40-2-70. Special license plates for disabled veterans not qualifying under Code Section 40-2-69

(a) Any citizen and resident of the State of Georgia who has been discharged from the armed forces under conditions other than dishonorable or who is currently serving in the armed forces, who is disabled to any degree specified and enumerated in [Code Section 40-2-69](#), and who is the owner of a private passenger motor vehicle, but who cannot qualify under [Code Section 40-2-69](#), shall be entitled to a special and distinctive automobile license plate. Such license plate shall be transferred to another vehicle acquired by such veteran or jointly by such veteran and his or her spouse as provided in [Code Section 40-2-80](#). Such veteran shall be entitled to such plate regardless of whether he or she is suffering from a service connected or nonservice connected disability.

(b) Such veteran must apply for such license plate and, upon compliance with the state motor vehicle laws for licensing of motor vehicles and without payment of the regular license fee for plates as prescribed under Article 7 of this chapter, such veteran shall be issued similar license plates as prescribed in [Code Section 40-2-71](#) for private passenger cars. There shall be no charge for the additional plate issued such veteran under this Code section. There shall be no charge for revalidation decals for such plates.

(c) If a veteran has not been certified as disabled by the United States Department of Veterans Affairs, such veteran may submit to the Department of Veterans Service such veteran's discharge papers and a certified statement from a physician, licensed under Chapter 34 of Title 43, certifying that in the opinion of such physician such veteran is disabled to a degree enumerated in [Code Section 40-2-69](#). If the certificate from the physician indicates the qualifying disabilities which meet the standards of the United States Department of Veterans Affairs, the commissioner of veterans service shall submit a letter to the state revenue commissioner indicating that the veteran meets the requirements of this Code section and qualifies for a special license plate as provided in this Code section.

PRISONER OF WAR

48-5-478.1. Ad valorem taxation; exemption of certain motor vehicles owned by former prisoners of war.

(a) As used in this Code section, the term "prisoners of war" shall have the same meaning as provided for in subsection (a) of Code Section 40-2-73, as amended.

(b) Any former prisoner of war who is a citizen and resident of Georgia and who attaches or presents a true copy of a Department of Defense Form 214, a military 201 file, or similar sufficient proof of his or her former prisoner of war status with his or her ad valorem tax return is granted an exemption from all ad valorem taxes for state, county, municipal, and school purposes on one vehicle such former prisoner of war owns.

(c) The unremarried surviving spouse of a deceased former prisoner of war who is a citizen and resident of Georgia and who attaches or presents a true copy of a Department of Defense Form 214, a military 201 file, or similar sufficient proof of the former prisoner of war status of the deceased former prisoner of war with his or her ad valorem tax return is granted an exemption from all ad valorem taxes for state, county, municipal, and school purposes on one vehicle such unremarried surviving spouse owns.

Corresponding Special License Plate:

40-2-73. Special license plates for former prisoners of war

(a) As used in this Code section, the term "prisoners of war" means those veterans of the armed forces of the United States who were discharged under honorable conditions and who were captured and held prisoner by forces hostile to the United States while serving in the armed forces of the United States in World War I, World War II, the Korean War, or the Vietnam War.

(b) Owners of motor vehicles who are veterans of the armed forces of the United States, who have been prisoners of war, who were discharged under honorable conditions, and who are residents of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, shall be issued one distinctive personalized license plate free of charge and, upon the payment of the appropriate taxes and registration fees, shall be issued additional distinctive personalized license plates. Such license plates shall be transferred to another vehicle acquired by such person individually or jointly with his or her spouse as provided in [Code Section 40-2-80](#). Such license plates shall be fastened to the rear of the vehicles.

(c) The spouse of a deceased former prisoner of war shall continue to be eligible to be issued a distinctive personalized license plate as provided in this Code section so long as such person does not remarry.

(d) The commissioner is authorized and directed to design the license plate, establish procedures, and promulgate rules and regulations to effectuate the purposes of this Code section.

(e) The commissioner may begin issuing distinctive personalized license plates to such prisoners of war for the year 1982 and thereafter.

PURPLE HEART

48-5-478.2. Veterans awarded Purple Heart exempt from ad valorem taxes provided license plate issued under Code Section 40-2-84.

A single motor vehicle owned by or leased to a veteran of the armed forces of the United States who has been awarded the Purple Heart citation and who is a citizen and resident of Georgia and on which such veteran actually places a motor vehicle license plate he or she receives from the State of Georgia pursuant to Code Section 40-2-84 is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes.

Corresponding Special License Plate:

40-2-84. License plates for veterans awarded Purple Heart

(a) (1) Motor vehicle or motorcycle owners who are veterans of the armed forces of the United States who have been awarded the Purple Heart citation shall be eligible to receive a special and distinctive vehicle license plate for a private passenger car, motorcycle, trailer, or truck used for personal transportation, provided that the requisite number of applications is received by the commissioner as provided in subsection (b) of this Code section. Such license plate shall be issued in compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed in Article 2 of this chapter.

(2) For purposes of this Code section, the term "veteran" shall include a member of the armed forces or reserves who is still serving on active duty after being awarded the Purple Heart citation.

(b) A veteran who qualifies for the special and distinctive license plate pursuant to subsection (a) of this Code section shall make application therefor with the commissioner and include the requisite fee. Said applicant may apply for and be limited to not more than one free license plate at a time; provided, however, that upon payment of the regular license fee provided for in [Code Section 40-2-151](#) and payment of the manufacturing fee provided for in this Code section, a veteran may obtain an additional such license plate. The commissioner shall retain all applications received for such special and distinctive license plate until a minimum of 250 applications have been received. After receipt of 250 applications for such distinctive license plate, the commissioner shall design a distinctive license plate as provided in subsection (c) of this Code section and issue the distinctive license plates to present and future qualifying applicants. If the commissioner does not receive the required minimum 250 applications no later than July 31 of the year preceding the year of issuance of such plates, the commissioner shall not accept any applications for nor issue such distinctive license plates and all fees shall be refunded to applicants. The commissioner shall promulgate such rules and regulations as may be necessary to enforce compliance with all state license laws relating to the use and operation of private passenger cars, motorcycles, and trucks before issuing these license plates in lieu of the regular Georgia license plates. The manufacturing fee for each additional special and

distinctive license plate shall be \$25.00. The commissioner is specifically authorized to promulgate all rules and regulations necessary to ensure compliance in instances where such vehicles have been transferred or sold. Except as provided in subsection (d) of this Code section, such plates shall be nontransferable.

(c) The special and distinctive vehicle license plates shall be as prescribed in Article 2 of this chapter for private passenger cars, motorcycles, or trucks used for personal transportation. Additional words or symbols, in addition to the numbers and letters prescribed by law, shall be inscribed upon such license plates so as to identify distinctively the owner as a Purple Heart recipient. For any redesigned plates issued on or after January 1, 2006, such inscription shall include the designation "Combat Wounded."

(d) The license plate issued pursuant to this Code section shall be transferred between vehicles as provided in [Code Section 40-2-80](#). The spouse of a deceased veteran of the armed forces of the United States who was awarded the Purple Heart citation shall continue to be eligible to be issued a distinctive personalized license plate as provided in this Code section for any vehicle owned by such veteran ownership of which is transferred to the surviving spouse or for any other vehicle owned by such surviving spouse either at the time of the qualifying veteran's death or acquired thereafter, so long as such person does not remarry.

(e) For each additional special license plate issued under this Code section there shall be an additional \$25.00 annual registration fee which fee shall be collected by the county tag agent at the time of collection of other registration fees and shall be remitted to the state as provided in [Code Section 40-2-34](#).

MEDAL OF HONOR

48-5-478.3. Tax exemption for veterans awarded Medal of Honor.

A single motor vehicle owned by or leased to a veteran of the armed forces of the United States who has been awarded the Medal of Honor and who is a citizen and resident of Georgia and on which such veteran actually places the motor vehicle license plates he or she receives from the State of Georgia pursuant to Code Section 40-2-68 is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes.

Corresponding Special License Plate:

40-2-68. Special license plates for Medal of Honor winners

(a) Motor vehicle owners who have been awarded the Medal of Honor and who are residents of this state, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, shall be issued two distinctive personalized license plates free of charge. Such license plates shall be fastened to both the front and the rear of the vehicle. Such license plates shall be transferred to another vehicle as provided in [Code Section 40-2-80](#). In the event of the death of the person who received the special license plates pursuant to this Code section, upon complying with the motor vehicle laws relating to registration and licensing of motor vehicles, his or her surviving spouse may retain the special license plates and continue to display such plates on the vehicle.

(b) The commissioner may begin issuing distinctive personalized license plates to such Medal of Honor winners for the year 1980 and thereafter.

(c) The commissioner is authorized and directed to design the license plate, establish procedures, and promulgate rules and regulations to effectuate the purposes of this Code section.

VETERANS ORGANIZATION

48-5-478.4. Exemption from ad valorem taxes for motor vehicle owned by veterans' organization.

(a) As used in this Code section, the term "veterans organization" means any organization or association chartered by the Congress of the United States which is exempt from federal income taxes but only if such organization is a post or organization of past or present members of the armed forces of the United States organized in the State of Georgia with at least 75 percent of the members of which are past or present members of the armed forces of the United States, and where no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(b) A single motor vehicle owned by or leased to a veterans organization is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes.

Corresponding Special License Plate:

40-2-67. Special license plates for state commanders of nationally chartered veterans' organizations

(a) The state commanders of nationally chartered veterans' organizations, upon application and compliance with the state motor vehicle laws relative to the registration and licensing of motor vehicles, upon payment of the regular license fees for license plates as provided by law, and upon the payment of an additional initial fee of \$25.00 and an additional annual registration fee of \$25.00 which fee shall be collected by the county tag agent at the time of collection of other registration fees and shall be remitted as provided in [Code Section 40-2-34](#), shall be issued license plates as prescribed in [Code Section 40-2-31](#) for use on their official or private passenger automobiles, upon which, in lieu of the numbers prescribed by said Code section, shall be such figures or symbols indicative of the office held by such individuals as may be prescribed by the commissioner.

(b) License plates issued under this Code section may not be transferred so as to be used by any person other than the person to whom such plate was originally issued but shall be transferred to another vehicle as provided in [Code Section 40-2-80](#), except that such plates shall not be used by any person after vacating the office of commander of any of the organizations enumerated in this Code section.

VETERAN EXEMPTION FROM TITLE AD VALOREM TAX

48-5C-1. Definitions; exemption from taxation; allocation and disbursement of proceeds collected by tag agents; fair market value of vehicle appealable; report

...(d) (7) (A) Any motor vehicle which is exempt from sales and use tax pursuant to paragraph (30) of Code Section 48-8-3 shall be exempt from state and local title ad valorem tax fees under this subsection.

(B) Any motor vehicle which is exempt from ad valorem taxation pursuant to Code Section 48-5-478, 48-5-478.1, 48-5-478.2, or 48-5-478.3 shall be exempt from state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section....

560-11-14-.12 Exemptions.

(1) The state and local title ad valorem tax fee shall not apply to:

(a) Corrected titles.

(b) Replacement titles under [O.C.G.A. § 40-3-31](#).

(c) Titles reissued to the same owner pursuant to [O.C.G.A. §§ 40-3-50, 40-3-51, 40-3-52, 40-3-53, 40-3-54, 40-3-55, or 40-3-56](#).

(2) Motor vehicles owned or leased by or to the state or any county, consolidated government, municipality, county or independent school district, or other government entity in this state shall not be subject to the state and local title ad valorem tax fees provided for in [O.C.G.A. § 48-5C-1](#); provided, however, that such other government entity shall not qualify for such exclusion unless it is exempt from ad valorem tax and sales and use tax pursuant to general law.

(3) The state and local title ad valorem tax fee shall not apply to a qualified person as provided in this part:

(a) Any qualified service connected disabled veteran pursuant to [O.C.G.A. § 48-8-3\(30\)](#) when the veteran received a grant from the United States Department of Veterans Affairs to purchase and specially adapt a vehicle to his disability may apply for an exemption of the state and local title ad valorem tax fee. Such veteran shall submit to the county tag agent a form prescribed by the commissioner attesting to their exempt status, the motor vehicle purchase agreement or bill of sale, and documentation approved by the commissioner demonstrating their disabled status and receipt of the veteran's grant.

(b) Any qualified disabled veteran pursuant to [O.C.G.A. § 48-5-478](#) may apply for an exemption of the state and local title ad valorem tax fee. Such veteran shall submit to the county tag agent a form prescribed by the commissioner attesting to their exempt status, the motor vehicle purchase agreement or bill of sale, and documentation approved by the commissioner demonstrating their disabled status.

(c) Any qualified veteran pursuant to [O.C.G.A. § 48-5-478.1](#) who is a former prisoner of war or their unremarried surviving spouse may apply for an exemption of the state and local title ad valorem tax fee. Such veteran or their unremarried surviving shall submit to the county tag agent a form prescribed by the commissioner attesting to their exempt status, the motor vehicle purchase agreement or bill of sale, and documentation approved by the commissioner demonstrating the veteran's designation as a former prisoner of war.

(d) Any qualified veteran pursuant to [O.C.G.A. § 48-5-478.2](#) who was awarded the Purple Heart may apply for an exemption of the state and local title ad valorem tax fee. Such veteran shall submit to the county tag agent a form prescribed by the commissioner attesting to their exempt status, the motor vehicle purchase agreement or bill of sale, and documentation approved by the commissioner demonstrating their award of the Purple Heart.

(e) Any qualified veteran pursuant to [O.C.G.A. § 48-5-478.3](#) who was awarded the Medal of Honor may apply for an exemption of the state and local title ad valorem tax fee. Such veteran shall submit to the county tag agent a form prescribed by the commissioner attesting to their exempt status, the motor vehicle purchase agreement or bill of sale, and documentation approved by the commissioner demonstrating their award of the Medal of Honor.

Authority: O.C.G.A. Secs. 40-2-12, [40-3-3](#), [48-2-12](#), [48-5C-1](#).

SPECIAL MILITARY LICENSE PLATES WITHOUT CORRESPONDING AD VALOREM EXEMPTIONS

ACTIVE RESERVE

40-2-65. Special license plates for members of active reserve components of the United States

(a) (1) Motor vehicle owners who are assigned or attached members of troop program units of any branch of the active reserve components of the United States inside or outside the State of Georgia shall be eligible to receive free motor vehicle license plates for private passenger cars, motorcycles, or trucks used for personal transportation. Motor vehicle owners who are members of any National Guard unit in a state adjoining the State of Georgia and for whom there is no National Guard unit in the county of their residence shall be eligible to receive free motor vehicle plates for private passenger cars, motorcycles, or trucks used for personal transportation to identify such vehicle owner as a reservist. Such license plates shall be issued in compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed in Article 2 of this chapter. No person shall be entitled to more than one free motor vehicle license plate for any calendar year; provided, however, that, upon payment of the regular license fee provided for in [Code Section 40-2-151](#) and a manufacturing fee of \$25.00, a reservist shall be entitled to receive one additional such license plate. For each additional license plate for which an initial \$25.00 fee was required, there shall be an additional annual registration fee of \$25.00, which fee shall be collected by the county tag agent at the time of collection of other registration fees and shall be remitted to the state as provided in [Code Section 40-2-34](#). Additional words or symbols in addition to numbers and letters prescribed by law shall be inscribed upon such license plates so as to identify distinctively the owner as a member of one of the following branches of the United States military reserve: Army, Navy, Marines, Air Force, or Coast Guard. The commanding officer of each active reserve component program unit or the adjutant general of the National Guard unit of each neighboring state shall, upon request of any reserve member or National Guard member of that unit, respectively, furnish to that member approved documentation supporting the member's current membership in the respective reserve or National Guard unit. This documentation shall be presented annually to the tax commissioner of the county in which the reserve member or National Guard member applies for the special license plate under this Code section and upon subsequent reregistration for each succeeding year.

(2) Motor vehicle owners who are retired from any branch of the active reserve components whose active reservists are eligible to obtain free motor vehicle license plates under paragraph

(1) of this subsection, upon application for license plates and upon compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed under Article 2 of this chapter, shall be issued, free of charge, a license plate as prescribed in that article for private passenger cars, motorcycles, or trucks used for personal transportation. Each such retired member shall be entitled to no more than one such free plate for any calendar year; provided, however, that, upon payment of the regular license fee provided for in [Code Section 40-2-151](#) and a manufacturing fee of \$25.00, a retired member shall be entitled to receive one additional such license plate. For each additional license plate for which an initial \$25.00 fee was required, there shall be an additional annual registration fee of \$25.00, which fee shall be collected by the county tag agent at the time of collection of other registration fees and shall be remitted to the state as provided in [Code Section 40-2-34](#). The license plates issued pursuant to this paragraph shall, in addition to the numbers and letters prescribed by law, be identical to those issued pursuant to paragraph (1) of this subsection to members of the branch of the active reserve component from which that person retired. The commanding officer of each active reserve component program unit shall, upon request of any retired reserve member from that unit, furnish to that retired member approved documentation supporting the retired member's current retired membership status from that reserve unit. This documentation shall be presented to the tax commissioner of the county in which the retired reserve member applies for the special license plate under this Code section.

(b) (1) Upon transfer of the ownership of a private passenger vehicle upon which there is a license plate distinctively identifying the owner thereof as a member of one of the components of the United States military reserve, whether the owner is an active or retired reservist, and acquisition by the reservist of another motor vehicle, the license plate issued pursuant to this Code section shall be placed on such newly acquired motor vehicle, and such reservist shall notify the commissioner of such transfer of the license plate to such newly acquired motor vehicle in such manner as the commissioner may prescribe by regulation. No transfer or cancellation fee shall be charged for the transfer of free reservist license plates. There shall be a transfer and cancellation fee of \$5.00 for the transfer of any other reservist license plate.

(2) Should an active reservist who has been issued a license plate or license plates be discharged or otherwise separated, except by retirement, from his or her reserve unit, the immediate commanding officer of such active reservist shall obtain the discharged member's license plate or license plates at the time of the discharge and shall forward same to the commissioner along with a certificate to the effect that such person has been discharged, and thereupon the commissioner shall issue a regular license plate, at no additional charge, to such former reservist to replace the reservist plate or plates. Should an active reservist enlist or be commissioned after purchasing a regular license plate for his or her current registration period, the commanding officer of the unit in which such person enlists or is commissioned shall

likewise secure the regular license plate of such person and return same to the commissioner, along with a certificate to the effect that such person has been enlisted or commissioned in a troop program unit of the reserve components, and the effective date thereof, whereupon the commissioner shall issue a reservist license plate, at no extra charge, to such new member to replace the returned regular plate. Upon such request for a change in plate for a discharged reservist or a newly enlisted reservist, the commanding officer shall furnish such member with a copy of the commanding officer's letter to the commissioner requesting the appropriate change in plate, which copy of such letter may be used by such member pending the issuance of the new plate.

(c) The commissioner shall promulgate such rules and regulations as may be necessary to enforce compliance with all state license laws relating to the use and operation of private passenger cars, motorcycles and trucks before issuing these plates in lieu of the regular Georgia license plates, and all applications for such plates shall be made to the commissioner. The commissioner is specifically authorized to promulgate all rules and regulations necessary to ensure compliance in instances where such vehicles have been transferred or sold. Except as provided in subsection (b) of this Code section, such plates shall be nontransferable.

(d) The spouse of a member of the active reserve of the United States military who is killed while serving in a combat arena shall continue to be eligible to be issued a distinctive license plate as provided in this Code section so long as such spouse does not remarry.

NATIONAL GUARD

40-2-66. Special license plates for members of Georgia National Guard

(a) (1) Motor vehicle owners who are members of the Georgia National Guard, upon application for license plates and upon compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed under Article 2 of this chapter, shall be issued, free of charge, a license plate, as prescribed in that article for private passenger cars, motorcycles, or trucks used for personal transportation. Each member of the Georgia National Guard shall be entitled to no more than one such free plate at a time; provided, however, that, upon payment of the regular license fee provided for in Code Section 48-10-2 and a manufacturing fee of \$25.00, a member shall be entitled to one additional such license plate. For each additional license plate for which an initial \$25.00 fee was required, there shall be an additional annual registration fee of \$25.00 which fee shall be collected by the county tag agent at the time of collection of other registration fees and shall be remitted to the state as provided in [Code Section 40-2-34](#). Additional words or symbols, in addition to the numbers and letters prescribed by law, shall be inscribed upon such license plates so as to identify distinctively the owner as a member of the Georgia National Guard. The adjutant general of Georgia shall, upon request of any member of that National Guard unit, furnish to that member approved documentation supporting the member's current membership in that National Guard unit. This documentation shall be presented annually to the tax commissioner of the county in which the National Guard member applies for the special license plate under this Code section and upon subsequent reregistration for each succeeding year.

(2) Motor vehicle owners who are retired members of the Georgia National Guard, upon application for license plates and upon compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed under Article 2 of this chapter, shall be issued, free of charge, a license plate as prescribed in that article for private passenger cars, motorcycles, or trucks used for personal transportation. Each retired member of the Georgia National Guard shall be entitled to no more than one such free plate at a time; provided, however, that, upon payment of the regular license fee provided for in Code Section 48-10-2 and a manufacturing fee of \$25.00, a member shall be entitled to one additional such license plate. For each additional license plate for which an initial \$25.00 fee was required, there shall be an additional annual registration fee of \$25.00 which fee shall be collected by the county tag agent at the time of collection of other registration fees and shall be remitted to the state as provided in [Code Section 40-2-34](#). The license plates issued pursuant to this paragraph shall, in addition to the numbers and letters prescribed by law, be identical to those issued pursuant to paragraph (1) of this subsection. The adjutant general of Georgia shall, upon request of any member retired from that National Guard unit, furnish to that retired member approved

documentation supporting the member's retired membership status in that National Guard unit. This documentation shall be presented annually to the tax commissioner of the county in which the retired National Guard member applies for the special license plate under this Code section and upon subsequent reregistration for each succeeding year.

(b) Upon transfer of the ownership of a private passenger vehicle upon which there is a license plate bearing the words "National Guard" and acquisition by the member or retired member of the National Guard of another motor vehicle, the license plate issued pursuant to this Code section shall be placed on such newly acquired motor vehicle and such member or retired member shall notify the commissioner of such transfer of the license plate to such newly acquired motor vehicle in such manner as the commissioner may prescribe by regulation and shall pay a transfer and cancellation fee of \$5.00 and shall also pay license fees in an amount, if any, that the license fee for the newly acquired vehicle exceeds the license fee of the original vehicle. No transfer or cancellation fee shall be charged for the transfer of free National Guard license plates. There shall be a transfer and cancellation fee of \$5.00 for the transfer of any other National Guard license plate. Should a member of the National Guard who has been issued a National Guard license plate be discharged or otherwise separated except by retirement from the National Guard, the immediate commanding officer of such member shall obtain the discharged member's National Guard license plate or plates at the time of the discharge and shall forward same to the commissioner along with a certificate to the effect that such member has been discharged, and thereupon the commissioner shall issue a regular license plate or plates, at no additional charge, to such former National Guard member to replace the National Guard plate. Should a member of the National Guard enlist or be commissioned in the National Guard after purchasing a regular license plate for the current year, the commanding officer of the unit in which such member enlists or is commissioned shall likewise secure the regular license plate of such new member and return same to the commissioner, along with a certificate to the effect that such new member has been enlisted or commissioned in the National Guard and the effective date thereof, whereupon the commissioner shall issue a National Guard license plate, at no extra charge, to such new member to replace the returned regular plate. Upon such request for a change in plate for a discharged member of the National Guard or a newly enlisted member of the National Guard, the commanding officer shall furnish such member with a copy of the commanding officer's letter to the commissioner requesting the appropriate change in plate, which copy of such letter may be used by such member pending the issuance of the new plate.

(c) The commissioner shall furnish to the sheriff of each county in the state an alphabetical arrangement of the list of names, addresses, and license plate letters of each person to whom a license plate is issued under this Code section, and it shall be the duty of the sheriffs of the state to maintain and to keep current such lists for public information and inquiry.

(d) The commissioner shall make such rules and regulations as necessary to enforce compliance with all state license laws relating to the use and operation of a private passenger car before issuing National Guard plates in lieu of the regular Georgia license plates, and all applications for such plates shall be made to the commissioner. The commissioner is specifically authorized to make all rules and regulations necessary to make adequate provision for instances where such vehicles have been transferred or sold. Except as provided in subsection (b) of this Code section, such plates shall be nontransferable.

(e) The spouse of a member of the National Guard who is killed while serving in a combat arena shall continue to be eligible to be issued a distinctive license plate as provided in this Code section so long as such spouse does not remarry.

PEARL HARBOR

40-2-85. License plates for veterans who survived attack on Pearl Harbor

(a) Motor vehicle owners who are veterans of the armed forces of the United States who survived the Japanese attack on Pearl Harbor on December 7, 1941, shall be eligible to receive special and distinctive vehicle license plates for private passenger cars, trucks, or recreational vehicles used for personal transportation, provided that the requisite number of applications are received by the commissioner as provided in subsection (b) of this Code section. Such license plates shall be issued in compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed in Article 2 of this chapter.

(b) A veteran who qualifies for the special and distinctive license plate pursuant to subsection (a) of this Code section shall make application therefor with the commissioner and include the requisite fee. The commissioner shall design a distinctive license plate as provided in subsection (c) of this Code section and issue the distinctive license plates to present and future qualifying applicants. There shall be no minimum required number of applicants for such distinctive license plate. The commissioner shall promulgate such rules and regulations as may be necessary to enforce compliance with all state license laws relating to the use and operation of private passenger cars and trucks before issuing these license plates in lieu of the regular Georgia license plates. The manufacturing fee for such special and distinctive license plates shall be \$25.00. The commissioner is specifically authorized to promulgate all rules and regulations necessary to ensure compliance in instances where such vehicles have been transferred or sold. Except as provided in subsection (d) of this Code section, such plates shall be nontransferable.

(c) The special and distinctive vehicle license plates shall be as prescribed in Article 2 of this chapter for private passenger cars or trucks used for personal transportation. Additional words or symbols, in addition to the numbers and letters prescribed by law, shall be inscribed upon such license plates so as to identify distinctively the owner as a survivor of the Japanese attack on Pearl Harbor on December 7, 1941.

(d) The license plate issued pursuant to this Code section shall be transferred between vehicles as provided in [Code Section 40-2-80](#). The spouse of a deceased survivor of the Japanese attack on Pearl Harbor on December 7, 1941, shall continue to be eligible to be issued a distinctive personalized license plate as provided in this Code section for any vehicle owned by such veteran ownership of which is transferred to the surviving spouse or for any other vehicle owned by such surviving spouse either at the time of the qualifying veteran's death or acquired thereafter, so long as such person does not remarry.

(e) Special license plates issued under this Code section shall be renewed annually with a revalidation decal as provided in [Code Section 40-2-31](#). It shall be a requirement that a county name decal shall be affixed and displayed on license plates issued under this Code section.

(f) Any resident motor vehicle owner who is the spouse or legal guardian of a person who is disabled as prescribed in this Code section shall be authorized to obtain such specialized plates for such vehicle.

MILITARY AWARD

40-2-85.1. Special and distinctive license plates for veterans

(a) For purposes of this Code section, the term:

(1) "Military medal award" means the following medals, decorations, or other recognition of honor for military service awarded by a branch of the United States military:

- (A) Medal of Honor;
- (B) Bronze Star Medal;
- (C) Silver Star Medal;
- (D) Distinguished Service Cross;
- (E) Navy Cross;
- (F) Air Force Cross;
- (G) Defense Distinguished Service Medal;
- (H) Homeland Security Distinguished Service Medal;
- (I) Distinguished Service Medal;
- (J) Navy Distinguished Service Medal;
- (K) Air Force Distinguished Service Medal;
- (L) Coast Guard Distinguished Service Medal;
- (M) Defense Superior Service Medal;
- (N) Legion of Merit;
- (O) Distinguished Flying Cross;
- (P) Purple Heart; and
- (Q) Air Medal.

(2) "Served during active military combat" means active duty service in World War I, World War II, the Korean War, the Vietnam War, Operation Desert Storm, the Global War on Terrorism as defined by Presidential Executive Order 13289, Section 2, the war in Afghanistan, or the war in Iraq, which includes either Operation Iraqi Freedom or Operation Enduring Freedom.

(3) "Veteran" means a former member of the armed forces of the United States who is discharged from the armed forces under conditions other than dishonorable.

(b) (1) Motor vehicle and trailer owners who are veterans of the armed forces of the United States, or who have received a military medal award, or persons who served during active military combat shall be eligible to receive special and distinctive vehicle license plates for private passenger cars, trucks, or recreational vehicles used for personal transportation. Such license plates shall be issued in compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed in Article 2 of this chapter.

(2) (A) Motor vehicle and trailer owners who are veterans or have received a military medal award or served during active military combat shall be issued upon application for and upon compliance with the state motor vehicle laws relating to registration and licensing of motor

vehicles a veteran's license plate, military medal award recipient license plate, or commemorative service license plate for service during active military combat. One such license plate shall be issued without the requisite registration fee, manufacturing fee, or annual registration fee.

(B) Each member or former member of the armed forces listed in this subsection shall be entitled to no more than one such free license plate at a time; provided, however, that upon payment of a manufacturing fee of \$25.00, a member shall be entitled to one additional such license plate. For each additional license plate for which a \$25.00 manufacturing fee is required, there shall be an additional annual registration fee of \$25.00 which fee shall be collected by the county tag agent at the time of collection of other registration fees and shall be remitted to the state as provided in [Code Section 40-2-34](#).

(c) The commissioner shall design a veteran's license plate, a military medal award recipient license plate, and a license plate to commemorate service with the United States armed forces during active military combat. The commissioner shall promulgate such rules and regulations as may be necessary to enforce compliance with all state license laws relating to the use and operation of private passenger cars, trucks, and trailers before issuing these license plates in lieu of the regular Georgia license plates. The manufacturing fee for such special and distinctive license plates shall be \$25.00. The commissioner is specifically authorized to promulgate all rules and regulations necessary to ensure compliance in instances where such vehicles have been transferred or sold. Except as provided in subsection (e) of this Code section, such plates shall be nontransferable.

(d) The special and distinctive vehicle license plates shall be as prescribed in Article 2 of this chapter for private passenger cars, trucks, and trailers used for personal transportation. Such plates shall contain such words or symbols, in addition to the numbers and letters prescribed by law, so as to identify distinctively the owners as veterans of the armed forces of the United States, recipients of a military medal award, or persons who served during active military combat and shall additionally identify distinctly the owner as a veteran of one of the following branches of the armed forces: Army, Navy, Marines, Air Force, or Coast Guard.

(e) The license plate issued pursuant to this Code section shall be transferred between vehicles as provided in [Code Section 40-2-80](#). The spouse of a deceased veteran of the armed forces of the United States or of a deceased person who received a military medal award or who served during active military combat shall continue to be eligible to be issued a distinctive personalized license plate as provided in this Code section for any vehicle owned by such veteran ownership of which is transferred to the surviving spouse or for any other vehicle owned by such surviving spouse either at the time of the qualifying veteran's death or acquired thereafter, so long as such person does not remarry.

(f) Special license plates issued under this Code section, except as provided in subparagraph (b)(2)(A) of this Code section, shall be renewed annually with a revalidation decal as provided in [Code Section 40-2-31](#) without payment of an additional \$25.00 annual registration fee.

CHOSIN RESERVOIR CAMPAIGN

40-2-85.2. Veterans of the Chosin Reservoir Campaign of 1950

(a) On and after January 1, 1999, motor vehicle owners who are United States armed forces veterans of the Chosin Reservoir Campaign of 1950 in North Korea shall be eligible to receive special and distinctive vehicle license plates for private passenger cars, trucks under 14,000 pounds gross vehicle weight, or recreational vehicles used for personal transportation. Such license plates shall be issued in compliance with the state motor vehicle laws relating to registration and licensing of motor vehicles as prescribed in Article 2 of this chapter.

(b) A veteran who qualifies for the special and distinctive license plate pursuant to subsection (a) of this Code section shall make application therefor with the commissioner and include the requisite fee. The commissioner shall design a distinctive license plate as provided in subsection (c) of this Code section and issue the distinctive license plates to qualifying applicants. There shall be no minimum required number of applicants for such distinctive license plate. The commissioner shall promulgate such rules and regulations as may be necessary to enforce compliance with all state license laws relating to the use and operation of private passenger cars and trucks before issuing these license plates in lieu of the regular Georgia license plates. The additional manufacturing fee for such special and distinctive license plates shall be \$25.00. The commissioner is specifically authorized to promulgate all rules and regulations necessary to ensure compliance in instances where such vehicles have been transferred or sold.

(c) The special and distinctive vehicle license plates shall be as prescribed in Article 2 of this chapter for private passenger cars or trucks used for personal transportation, except that the word "CHOSIN" and no other letters shall be placed horizontally immediately to the left of the numbers on the license plate so as to distinctively identify the owner as a veteran of the Chosin Reservoir Campaign of 1950 in North Korea.

(d) The license plate issued pursuant to this Code section shall be transferred between vehicles as provided in [Code Section 40-2-80](#). The spouse of a deceased veteran of the Chosin Reservoir Campaign of 1950 in North Korea shall continue to be eligible to be issued a distinctive personalized license plate as provided in this Code section for any vehicle owned by such veteran ownership of which is transferred to the surviving spouse or for any other vehicle owned by such surviving spouse either at the time of the qualifying veteran's death or acquired thereafter, so long as such person does not remarry.

(e) Special license plates issued under this Code section shall be renewed annually with a revalidation decal, as provided in [Code Section 40-2-31](#), without payment of an additional \$25.00 annual registration fee. Special license plates issued under this Code section shall be transferred between vehicles as provided in [Code Section 40-2-80](#).

KILLED IN ACTION

40-2-85.3. Special license plates honoring family members of service members killed in action

(a) Special license plates honoring the family members of service members who have been killed in action while serving in the armed forces of the United States shall be issued in this state. The license plate shall be officially designated as the Gold Star license plate.

(b) The commissioner, in cooperation with supporters of this license plate, shall design a special license plate for the family members of service members who have been killed in action while serving in the armed forces of the United States. The license plates must be of the same size as general issue motor vehicle license plates and shall include a unique design and identifying number, whereby the total number of characters does not exceed an amount to be determined by the commissioner. The license plate shall bear in a conspicuous place a gold star with blue fringe on a white background with a red border. This is the symbol for a fallen service member. In the indented area normally used for the county of residence decal, the words "Gold Star Family" shall be displayed.

(c) Notwithstanding the provisions of subsections (a) and (b) of this Code section, this Code section shall not be implemented until such time as the State of Georgia has, through a licensing agreement or otherwise, received such license or other permission as may be required to implement this Code section. The design of the initial edition of such special license plate, as well as the design of subsequent editions and excepting only any part or parts of the designs owned by others and licensed to the state, shall be owned solely by the State of Georgia for its exclusive use and control, except as authorized by the commissioner. The commissioner may take such steps as may be necessary to give notice of and protect such right, including the copyright or copyrights. However, such steps shall be cumulative of the ownership and exclusive use and control established by this subsection as a matter of law, and no person shall reproduce or otherwise use such design or designs, except as authorized by the commissioner.

(d) Any motor vehicle owner who is a resident of Georgia, other than one registering under the International Registration Plan, upon complying with state laws relating to registration and licensing of motor vehicles shall be issued such a special license plate upon application therefor. Special license plates issued under this Code section shall be renewed annually with a revalidation decal as provided in [Code Section 40-2-31](#). Upon payment of all ad valorem taxes and other fees due at registration of a motor vehicle an eligible family member may apply for a Gold Star license plate. In order to qualify as an eligible family member, the person must be directly related to the fallen service member as a spouse, mother, father, sibling, child, or step-parent. One free license plate shall be allowed for the spouse, mother, and father, and they may purchase additional license plates for each motor vehicle they register in this state. Siblings, children, or step-parents may purchase Gold Star license plates for motor vehicles registered in this state. The cost of a Gold Star license plate shall be established by the department, but shall not exceed the cost of other specialty license plates. If a Gold Star license plate is lost, damaged, or stolen, the eligible family member must pay the reasonable cost, to

be established by the department, but not to exceed the cost of other specialty license plates, to replace the Gold Star license plate.

(e) Whether a service member is deemed to have been killed in action shall be determined by the classification of death as listed by the United States Department of Defense and may be verified from documentation directly from the Department of Defense.

(f) A free Gold Star license plate shall be issued only to the spouse, mother, and father of service members who resided in Georgia at the time of the death of the service member. However, an eligible family member, except for nonresident siblings, who was not a resident of Georgia at the time of the death of the service member may purchase a Gold Star license plate, at a cost to be established by the department, not to exceed the cost of other specialty license plates.

(g) Renewal decals shall be issued at no cost to any person that received a free license plate under the provisions of this Code section upon the payment of ad valorem taxes and other registration fees, provided that the renewal is applied for on or within 30 days prior to the renewal date of the eligible person. If the eligible person fails to renew within such time, he or she shall pay a standard renewal fee and be subject to the standard penalties for late payment of ad valorem taxes due on the motor vehicle.

(h) An eligible family member may request a Gold Star license plate at any time during his or her registration period. If such a license plate is to replace a current valid license plate, the license plate shall be issued with appropriate renewal decals attached.

(i) License plates issued pursuant to this Code section shall not be transferred between vehicles as provided in [Code Section 40-2-42](#), unless the transfer is to another motor vehicle owned by the eligible family member.

(j) Gold Star license plates shall be issued within 30 days of application.

(k) The commissioner is authorized and directed to establish procedures and promulgate rules and regulations to effectuate the purposes of this Code section.