

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION**

**CHAPTER 560-10
MOTOR VEHICLE DIVISION**

**SUBJECT 560-10-23
MULTIPURPOSE OFF-HIGHWAY VEHICLES**

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Rule 560-10-23-.01 Definitions

- (1) As used in this Subject, the term:
- (a) "Branded certificate of registration" or "branded certificate" means a Georgia certificate of registration that was branded by the Department as not providing proof of ownership because a complete and uninterrupted chain of ownership could not be verified.
 - (b) "County tag agent" or "tag agent" means those persons that have been designated as tag agents of the State Revenue Commissioner as provided for in Code Section 40-2-23.
 - (c) "Department" means the Department of Revenue.
 - (d) "DRIVES" means the Driver Record and Integrated Vehicle Enterprise System maintained by the Motor Vehicle Division as the State of Georgia's official record of motor vehicle titles and registrations and any successor system.
 - (e) "Inspection affidavit" means a notarized affidavit signed by the applicant providing the following affirmations under penalty of perjury:
 - 1. The applicant shall attest under penalty of perjury that the applicant has direct knowledge and can affirm that the vehicle is a utility use vehicle that meets the specifications required in Code Section 40-1-1(33.1).
 - 2. The applicant shall ensure at all times that the requirements for operation of the registered multipurpose off-highway vehicle by a licensed driver as provided in Rule 560-10-23-.04 are met.

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3. The applicant shall ensure at all times that the requirements for liability insurance coverage on the registered multipurpose off-highway vehicle as provided in Rule 560-10-23-.04 are met.
4. The applicant shall ensure at all times that the registered multipurpose off-highway vehicle shall only be operated on permitted roads as provided in Rule 560-10-23-.04.

An inspection affidavit and an ownership affidavit may be combined on the same form provided by the Department.

- (f) "Utility use vehicle" means a motorized vehicle having features specifically intended for utility use that is designed and manufactured as a utility task vehicle, excluding any vehicle modified to become a utility task vehicle, unless such vehicle already qualified as a utility task vehicle before such modification.
- (g) "Multipurpose off-highway vehicle" shall have the same meaning as provided for in Code Section 40-1-1(33.1).
- (h) "Ownership affidavit" means a notarized affidavit signed by the applicant stating under penalty of perjury that the applicant legally purchased the vehicle from the previous owner, that to the best of the applicant's knowledge the vehicle has never been stolen or stolen and resold, and that to the best of the applicant's knowledge there are no undisclosed liens on the vehicle. An ownership affidavit and an inspection affidavit may be combined on the same form provided by the Department.
- (i) "Qualified record of ownership" means the most recent manufacturer's certificate of origin, manufacturer's statement of origin, government-issued certificate of title, or government-issued registration if the government issuing such registration does not issue motor vehicle titles or does not issue titles for a class of vehicles including multipurpose off-highway vehicles. Such term shall include a Georgia certificate of registration issued for a multipurpose off-highway vehicle, unless such certificate is a branded certificate of registration.
- (j) "Utility task vehicle" means a motorized vehicle designed and manufactured primarily for performing off-road tasks in agricultural, construction or industrial settings. The term excludes:

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1. All golf carts and off-road recreational vehicles, such as dune buggies; and
2. Any vehicle designed or manufactured for on-road use, regardless of whether such on-road use was intended for highways within Georgia or elsewhere.

Authority: O.C.G.A. §§ 40-1-1, 40-2-11, 40-2-23, 40-2-26, 40-3-3, 40-6-362.

Rule 560-10-23-.02 Registration

- (1) County tag agents shall register, but shall not title, any multipurpose off-highway vehicle meeting the requirements of this Subject, 560-10-23.
 - (a) County tag agents may only register a utility use vehicle that meets the specifications required in Code Section 40-1-1(33.1) for a multipurpose off-highway vehicle.
 - (b) If a county tag agent learns at the time of initial registration or renewal that a vehicle is not a multipurpose off-highway vehicle, the agent shall not register or renew the registration of such vehicle.
 - (c) The county tag office shall revoke the registration of any vehicle registered as a multipurpose off-highway vehicle if such vehicle does not qualify as a multipurpose off-highway vehicle.
 - (d) The Department may at any time revoke the registration of any vehicle registered as a multipurpose off-highway vehicle if it determines that the vehicle does not qualify as a multipurpose off-highway vehicle.
- (2) County tag agents processing an application for the registration of a multipurpose off-highway vehicle shall review the complete chain of ownership of such vehicle from the qualified record of ownership to the transfer of ownership to the applicant. If the registration applicant cannot provide the qualified record of ownership or is missing any step in the chain of ownership from that point to the transfer of ownership to the applicant, the county tag agent shall only issue a branded certificate of registration to such applicant.

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- (a) The Department or the county tag office may issue a certificate of registration that is not branded if the Department or the county tag office determines that a complete and uninterrupted chain of ownership extends to the applicant.
 - (b) If a multipurpose off-highway vehicle has previously been issued a branded registration, a county tag office may only issue for such vehicle a certificate of registration that is not branded if the county tag office complies with the requirements of subsection (a) above.
- (3) If an applicant only qualifies for a branded certificate under this section, the applicant must provide the county tag agent with an ownership affidavit on a form provided for such purpose by the Department. The county tag agent shall save an image of the signed ownership affidavit in DRIVES.
- (a) An applicant for registration renewal of a multipurpose off-highway vehicle who has provided an ownership affidavit at the time of initial registration for such vehicle shall not be required to provide another ownership affidavit. Additionally, for so long as the primary owner as listed in DRIVES remains unchanged, an ownership affidavit shall not be required.
 - (b) The Department may revoke any registration for a multipurpose off-highway vehicle if the Department determines that a full and complete affidavit has not been provided for such vehicle as required in this section.
- (4) If an applicant only qualifies for a branded certificate under this section, the county tag agent shall require the applicant to provide a written certification by a law enforcement officer confirming that the vehicle has been inspected, confirming the vehicle identification number, and confirming that the vehicle has not been reported as stolen. The county tag agent shall save an image of the signed ownership affidavit in DRIVES.
- (5) Any branded certificate of registration shall bear the following legend or a similar legend as determined by the Department: “This certificate of registration is not proof of ownership. This vehicle may be subject to undisclosed liens.”
- (6) In the registration of a multipurpose off-highway vehicle, a county tag agent shall ensure compliance with all the registration requirements provided in Chapter 2 of Title 40 of the Georgia Code and any regulations promulgated thereunder. A county tag agent shall not register a multipurpose off-highway vehicle nor issue a certificate of registration for such

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vehicle unless the requirements of Code Sections 40-2-26 and 40-6-10 are met, including the requirement to carry minimum motor vehicle liability insurance coverage on such vehicle.

- (7) The Department is not authorized to issue bonded security titles or similar instruments for registration-only vehicles. Thus, no bonded security title or bonded security registration shall be issued for a multipurpose off-highway vehicle.

Authority: O.C.G.A. §§ 40-1-1, 40-2-11, 40-2-23, 40-2-26, 40-3-3, 40-6-362.

Rule 560-10-23-.03 Inspection Affidavits and Inspections

- (1) Each applicant for initial registration shall provide the county tag agent with an inspection affidavit. The county tag agent shall save a copy of each inspection affidavit in DRIVES.
- (2) Before registering a multipurpose off-highway vehicle, the county tag agent may require a vehicle to pass a physical inspection, a document inspection or a combination of a physical and document inspection to confirm the vehicle qualifies for registration.
- (a) Physical Inspection. County tag agents or their authorized agents may inspect the vehicle as part of the registration process for a multipurpose off-highway vehicle to confirm it is a utility use vehicle and otherwise meets the specifications required in Code Section 40-1-1(33.1).
- (b) Document Inspection. County tag agents may perform a document inspection of hard copy and/or electronic documents, including photographs provided by the applicant, manufacturer's sales and marketing documents, retailer's sales and marketing materials, and online research performed by the county tag agent from the manufacturer's website and other reputable sellers or reviewers of such vehicle to confirm it is a utility use vehicle and otherwise meets the specifications required in Code Section 40-1-1(33.1).

Authority: O.C.G.A. §§ 40-1-1, 40-2-11, 40-2-23, 40-2-26, 40-3-3.

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Rule 560-10-23-.04 Driver and Insurance Requirements

- (1) No person shall drive any multipurpose off-highway vehicle upon a highway in this state, including a county road system road, without complying with the driver's license requirements of Code Section 40-5-20. Any person violating the provisions of Code Section 40-5-20 while using a multipurpose off-highway vehicle shall be subject to the penalties provided or referenced in Code Section 40-5-20. In addition, all the requirements of Chapter 5 of Title 40 of the Georgia Code that apply to operators of motor vehicles shall apply as well to operators of multipurpose off-highway vehicles.
- (2) All owners and operators of multipurpose off-highway vehicles operated upon any highway in this state shall comply with the requirements of Code Section 40-6-10, including the requirement to carry minimum motor vehicle liability insurance coverage on such vehicle, and shall be subject to the penalties provided in that Code section for failure to comply.
- (3) Multipurpose off-highway vehicles shall only be operated on highways that are part of a county road system or otherwise operated in compliance with Code Section 40-6-362.

Authority: O.C.G.A. §§ 40-1-3, 40-2-11, 40-3-3, 40-6-360, 40-6-362.

Rule 560-10-23-.05 Taxation

- (1) When processing a multipurpose off-highway vehicle registration, a county tag agent shall confirm whether applicable sales and use tax has been paid on such vehicle. If any sales and use tax is due on such vehicle, the county tag agent shall collect such taxes and related penalties as are due before registering the multipurpose off-highway vehicle and issuing a certificate of registration. The previous sentence shall apply to both initial registrations and renewals of multipurpose off-highway vehicles.
 - (a) If the registration applicant provides proof, as determined by the county tag agent, that sufficient sales and use tax was paid to the seller of such vehicle, the county tag agent shall not require the payment of sales tax at registration.
 - (b) For the sake of administrative convenience and efficient tax collection and solely for the purposes of registration of a multipurpose off-highway vehicle under this

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Subject, it shall be presumed that sales and use tax has been paid on any vehicle which the registrant owned on or before June 30, 2024.

- (2) Title ad valorem taxes described in Code Section 48-5C-1 do not apply to multipurpose off-highway vehicles because such vehicles cannot be issued a certificate of title.

Authority: O.C.G.A. §§ 40-2-11, 40-2-23, 40-2-26, 40-3-3, 48-5C-1.