



GEORGIA DEPARTMENT OF REVENUE

▪ MOTOR VEHICLE DIVISION ▪

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David M. Curry, Revenue Commissioner ▪ **Brent Bennett**, Director

NOTICE TO COUNTY TAG OFFICES AND LOCAL GOVERNMENTS Allocation of TAVT Under H.B. 779

What is the purpose of this notice?

The Department of Revenue (Department) is issuing this bulletin to notify County Tag Offices and officials of all local governments in Georgia of recent legislation changing how title ad valorem tax (TAVT) funds are distributed to local governments.

H.B. 779 changes the allocation of TAVT funds among local government entities within a county. Here are the new allocation percentages for proceeds obtained from residents of a municipality:

If there is an independent school district in the municipality:

- 23% to the county
- 34% to the municipality
- 43% to the independent school district

If there is no independent school district in the municipality:

- 23% to the county
- 28% to the municipality
- 49% to the county school district

H.B. 779 took effect July 1, 2020. All TAVT collected during July will be subject to distribution under the new methodology. Accordingly, the first distribution under the new methodology takes place in August, no later than August 20. To be sure that DRIVES, the Department's title and registration system, can properly handle the new allocation calculations, we are asking County Tag Offices to delay TAVT distributions until **August 15**. County Tag Offices will, therefore, distribute July collections of local TAVT funds to local governments between August 15 and August 20.

Does this notice apply to me?

H.B. 779 applies to TAVT funds collected in the incorporated areas of each county. The new allocation formula can affect the county, the municipality, the county school district and any independent school district in the municipality.

What do I need to do?

County Tag Offices must hold any July collections of local TAVT funds until **August 15**. Those funds must be distributed according to H.B. 779 between August 15 and August 20. In September and subsequent months, County Tag Offices may resume using the normal distribution period between the 1st and the 20th day of the month following the month of collection.



For more information, please visit the Motor Vehicle Division website at dor.georgia.gov/motor-vehicles or scan the QR code.