

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-11  
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-14  
STATE AND LOCAL TITLE AD VALOREM TAX FEE**

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Rule 560-11-14-.01 Definitions

**Rule 560-11-14-.01 Definitions**

- (1) As used in O.C.G.A. § 48-5C-1 and in these regulations, the term:
- (a) "Commercial motor vehicle" shall have the same meaning as provided for in O.C.G.A. § 40-1-8.3.
  - (b) "Commissioner" means the State Revenue Commissioner.
  - (c) "County tag agent" or "tag agent" means those persons that have been designated as tag agents of the commissioner as provided for in O.C.G.A. § 40-2-23.
  - (d) "Date of purchase" means the date so provided on the application for certificate of title.
  - (e) "Dealer" or "dealership" shall have the same meaning as a dealer of new or used motor vehicles as provided for in O.C.G.A. § 40-3-2(3).
  - (f) "Department" means the Department of Revenue.
  - (g) "Electronic Title and Registration" means an electronic process by which a dealer, through a vendor authorized by the commissioner, initiates the motor vehicle titling and registration process and by which the application for certificate of title is considered received by the county tag agent.
  - (h) "Fair market value" means:
    - 1. For a new motor vehicle the retail selling, less any reduction for the trade-in value of another motor vehicle and any rebate. The retail selling price shall include any charges for labor, freight, delivery, dealer fees, and similar charges, tangible accessories, dealer add-ons, and mark-ups, but shall not include any federal retailers' excise tax or extended warranty, service contract, maintenance agreement, or similar products itemized on the dealer's invoice to the customer or any finance, insurance, and interest charges for deferred payments billed separately. No reduction for the trade-in value of another motor vehicle shall be taken unless the name of

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the owner and the vehicle identification number of such trade-in motor vehicle are shown on the bill of sale;

2. For a motor vehicle that is leased:
  - (A) In the case of a motor vehicle that is leased to a lessee for use primarily in the lessee's trade or business and for which the lease agreement contains a provision for the adjustment of the rental price as described in Code Section 40-3-60, the agreed upon value of the motor vehicle less any reduction for the trade-in value of another motor vehicle, including any vehicle(s) owned by the lessor, and any rebate; or
  - (B) In the case of a motor vehicle that is leased other than described in part (1)(h)2.(A) of this regulation, the total of the depreciation plus any amortized amounts pursuant to the lease agreement plus any down payments. The term "any down payments" as used in this subparagraph means cash collected from the lessee at the inception of the lease which shall include cash supplied as a capital cost reduction; shall not include rebates, noncash credits, or net trade allowances; and shall include any upfront payments collected from the lessee at the inception of the lease except for taxes or fees imposed by law and monthly lease payments made in advance.
3. For a used motor vehicle purchased from a new or used car dealer other than under a seller financed sale arrangement, the retail selling price of the motor vehicle, less any reduction for the trade-in value of another motor vehicle. The retail selling price shall include any charges for labor, freight, delivery, dealer fees and similar charges, tangible accessories, dealer add-ons, and mark-ups, but shall not include any federal retailers' excise tax or extended warranty, service contract, maintenance agreement, or similar products itemized on the dealer's invoice to the customer or any finance, insurance, and interest charges for deferred payments billed separately. No reduction for the trade-in value of another motor vehicle shall be taken unless the name of the owner and the vehicle identification number of such trade-in motor vehicle are shown on the bill of sale.

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4. For a used motor vehicle purchased from a person other than a new or used car dealer or purchased under a seller financed sale arrangement, the average of the current fair market value and the current wholesale value of a motor vehicle for a vehicle listed in the current motor vehicle ad valorem assessment manual utilized by the state revenue commissioner and based upon a nationally recognized motor vehicle industry pricing guide for fair market and wholesale market values in determining the taxable value of a motor vehicle under Code Section 48-5-442; provided, however, that, if the motor vehicle is not listed in such current motor vehicle ad valorem assessment manual, the fair market value shall be the value from a reputable used car market guide designated by the commissioner and, in the case of a motor vehicle purchased from a new or used car dealer under a seller financed sale arrangement, less any reduction for the trade-in value of another motor vehicle.
- (i) "Immediate family member" means a spouse, parent, child, sibling, grandparent, or grandchild and includes those who have attained such immediate family member status through a legal determination recognized in this state.
  - (j) "International Registration Plan" means the international reciprocal registration agreement for commercial motor vehicles and all amendments thereto as provided for in O.C.G.A. § 40-2-88.
  - (k) "Loaner vehicle" means a motor vehicle owned by a dealer which is withdrawn temporarily from dealer inventory for exclusive use as a courtesy vehicle loaned at no charge for a period not to exceed thirty (30) days within a 366-day period to any one customer whose motor vehicle is being serviced by such dealer.
  - (l) "Motor vehicle" shall have the same meaning as provided for in O.C.G.A. § 40-1-1(33).
  - (m) "New motor vehicle" shall have the same meaning as provided for in O.C.G.A. § 40-1-1(34).
  - (n) "Month" means a period of thirty (30) consecutive calendar days.
  - (o) "Owner" shall have the same meaning as provided for in O.C.G.A. § 40-1-1(39).
  - (p) "Person" means any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, company, corporation,

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agency, syndicate, estate, trust, business trust, receiver, fiduciary, or other group or combination acting as a unit, body politic, or political subdivision, whether public, private, or quasi-public.

- (q) "Proceeds" means the combined state ad valorem title tax fee, local ad valorem title tax fee, administrative fee, penalties, and interest.
- (r) "Rebuilt title" shall have the same meaning as provided for in O.C.G.A. § 40-3-37.
- (s) "Rental charge" means the title value received by a rental motor vehicle concern for the rental or lease for thirty-one (31) or fewer consecutive days of a rental motor vehicle, including the total cash and nonmonetary consideration for the rental or lease, including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales and use taxes.
- (t) "Rental motor vehicle" means a motor vehicle designed to carry fifteen (15) or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver.
- (u) "Rental motor vehicle concern" means a person or legal entity which owns or leases five (5) or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.
- (v) "Salvage motor vehicle" shall have the same meaning as provided for in O.C.G.A. § 40-3-2(11).
- (w) "Salvage title" shall have the same meaning as provided for in O.C.G.A. § 40-3-36.
- (x) "Sales and use tax" means combined state and local sales and use tax as imposed by Chapter 8 of Title 48, unless otherwise specifically provided for in O.C.G.A. § 48-5C-1 or these regulations to refer only to state sales and use tax, or local sales and use tax, respectively.
- (y) "Tax collector" or "tax commissioner" means those persons that have been designated as tag agents of the commissioner as provided for in O.C.G.A. § 40-2-23.

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- (z) "Used motor vehicle" shall have the same meaning as provided for in O.C.G.A. § 40-1-1(74).

Authority: O.C.G.A. §§ 40-3-3, 48-5C-1.