



# GEORGIA DEPARTMENT OF REVENUE

## ▪ MOTOR VEHICLE DIVISION ▪

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## NOTICE TO COUNTY TAG OFFICES Registering Multipurpose Off-Highway Vehicles

HB 121 provides for the voluntary registration of multipurpose off-highway vehicles (MPOHVs) so they may be driven on county roads. The Department of Revenue (Department) released initial guidance to county tag offices in [Policy Bulletin MVD-2023-04](#). This bulletin, MVD-2023-06A, supplements MVD-2023-04 and provides additional guidance on inspections, affidavits, branded and nonbranded certificates of registration, and taxes. Voluntary registration of these vehicles will be available December 1, 2023.

### **Will county tag offices be required to inspect MPOHVs?**

To ensure that an MPOHV meets the specifications and safety requirements to be registered, county tag offices will require the MPOHV's owner to complete an inspection affidavit at the initial registration of any MPOHV in that owner's name. The Department will issue an inspection affidavit form for use in all county tag offices. Inspection affidavits must be notarized. All inspection affidavits must be scanned and saved in DRIVES.

In addition to the inspection affidavit, the county tag office has the option to perform a physical inspection and/or an inspection of the manufacturer's specification documents. The performance of either a physical inspection or a document inspection is not a requirement. County tag offices may decide in some or all cases to rely on the inspection affidavit provided by the MPOHV owner. If a county tag office chooses to conduct a physical inspection to ensure the specifications and safety requirements are met, the agent may require the MPOHV to pass a physical inspection. Moreover, if the county tag office determines that a document inspection of an MPOHV can ensure the specifications and safety requirements have been met, the agent may perform a review of relevant inspection documents instead of or in addition to a physical inspection.

### **Should a county tag office choose to perform a physical inspection of an MPOHV, can an inspection fee be charged by the county tag office or its designee?**

County tag offices may set their own inspection policies to apply to all MPOHVs registered in their county or set policies that apply on a case-by-case basis. However, HB 121 does not provide for the collection of inspection fees, thus inspection fees are not authorized by this law.

### **What type of certificates of registration will be available?**

There will be two types of certificates issued for MPOHVs: standard and branded. A standard certificate of registration will be issued if the MPOHV owner demonstrates to the tag agent that the MPOHV's chain of ownership is unbroken



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from the last issued certificate of title, manufacturer's certificate of origin (MCO), or manufacturer's statement of origin (MSO). If a complete chain of ownership is not documented, a branded certificate of registration must be issued.

### **How is the registration process different for branded certificates?**

If an applicant only qualifies for a branded certificate, the applicant must include a notarized ownership affidavit on a form provided by the Department as part of the registration application. All ownership affidavits must be scanned and saved in DRIVES. The Department will use a combined form for inspection and ownership affidavits.

Ownership affidavits will not be required for renewals.

At initial registration for a branded certificate, the owner must also provide a Form T-22B certified by a law enforcement officer.

### **Can a branded certificate ever be replaced with a standard certificate?**

Generally, once a branded certificate has been issued for an MPOHV, no county may issue a standard (nonbranded) certificate at a later registration or renewal. However, each county tag office shall have the authority at any time to issue a standard certificate, even if a branded certificate has already been issued, if the tag office conducts a complete review of the vehicle's chain of ownership back to and including the last issued certificate of title, MCO or MSO and can establish an unbroken chain of ownership to the current owner.

### **May an MPOHV owner provide a bonded security to obtain registration?**

No. The Department and the county tag offices are not authorized to issue the equivalent of a "bonded title" for MPOHVs. However, an MPOHV owner does not need to provide an unbroken chain of ownership to obtain a branded certificate of registration.

### **Should we collect sales taxes on MPOHVs, if any are due?**

The Department and the county tag offices will not require evidence that sales and use tax has been paid for any MPOHV until July 1, 2024 and shall not collect any unpaid sales tax until that date. At that time, it will be presumed that sales tax has been paid on any MPOHV owned by the applicant prior to July 1, 2024. This is a rule of administrative convenience for efficient tax collection given the degree of difficulty in determining whether sales tax was paid with prior sales of earlier model MPOHVs and the difficulty MPOHV owners may experience in obtaining documentation establishing payment at the time of purchase.

### **What other taxes apply to MPOHVs?**

The registration of MPOHVs creates no change in the tax treatment previously applied to vehicles that qualify as MPOHVs under HB 121. To the extent there has been any miscommunication or confusion on this point, the Department clarifies its position that it does not interpret the implementation of HB 121 to require a change in the tax treatment previously applied to these vehicles in connection with the annual ad valorem tax on personal property or any applicable exemptions.

Title ad valorem tax (TAVT) does not apply to MPOHVs because such vehicles cannot be titled.



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