



# GEORGIA DEPARTMENT OF REVENUE

## ▪ MOTOR VEHICLE DIVISION ▪

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

The Georgia Agricultural Tax Exemption (GATE) is a legislated program that offers a sales tax exemption to qualified agricultural producers for machinery and equipment used for agricultural purposes. Qualified agricultural producers obtain GATE cards from the Georgia Department of Agriculture. Multipurpose off-highway vehicles (MPOHVs) are GATE eligible for so long as the GATE card holder uses the MPOHV for an agricultural purpose. DRIVES has been programmed to permit the county tag office to register the MPOHV without collecting sales tax if the customer presents acceptable proof of the GATE sales tax exemption. Specifically, the customer must provide either the GATE card used to purchase the MPOHV or other satisfactory evidence that the customer purchased the MPOHV using the GATE exemption. The MPOHV must also be registered in the name of the GATE card holder. In these situations, the county tag office should honor the sales tax exemption and process the registration without requiring the payment or collection of sales tax.



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