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INTRODUCTION

In partnership with the County Tag Offices in this state, the Department of Revenue’s Motor Vehicle Division (DOR/MVD) is charged with the responsibility of issuing certificates of title, disabled persons’ parking permits (placards), certificates of registration and regular and special license plates (tags) to vehicles owned or leased and operated in the State of Georgia.

We strive to provide our customers with up-to-date information so that they can easily register and title their vehicles in this state without any unnecessary delays. Upon its completion, the Motor Vehicle Manual will consist of the following separate manuals:

- Title
- Vehicle Registration
- Commercial Vehicle Registration and Permitting
- Dealer, Distributor, Manufacturer and Transporter Registration Requirement

The Staff of the DOR/MVD are committed members of Team Georgia. We welcome comments and suggestions that will enhance business operations and facilitate faster, friendlier and easier customer service.

This manual provides detailed procedures for registering and obtaining a Georgia license plate.

Unless otherwise noted, all references to titles, registrations, and disabled persons’ parking permits/tags, laws, rules and regulations refer to the State of Georgia and have no bearing on the laws or business rules of other states. If you should have any questions after reviewing this manual, please contact your county tag office or DOR/MVD at 1-855-406-5221.

All vehicle owners who are required by law to have their vehicle registered in Georgia must also apply for a title at the time of registration. All county tag agents in this state are authorized agents of the Department. They have the authority to approve tag and title applications and collect the associated fees/taxes. Valuable tag and title information, including the capability to complete and print motor vehicle tag and title forms for signing and submission by mail is located on the department’s website, www.dor.ga.gov.

The telephone number for the DOR/MVD is 1-855-406-5221. The telephone numbers for the county tag offices can be found in the government section of your local telephone directory or from the department’s website, www.dor.ga.gov.
Section 1 - DEFINITIONS

All terrain means any motorized vehicle designed for off-road use which is equipped with three or more low pressure tires and with a seat to be straddled by the operator and with handlebars for steering control.

Agricultural field use vehicle means a commercial truck designed specifically for field applications of fertilizers, poultry litter, and crop protection chemicals which is owned and operated by a farmer or business engaged in the sale and application of fertilizers, poultry litter, and crop protection chemicals and is operated primarily off the highway.

Bus means every motor vehicle designed for carrying more than ten passengers and used for the transportation of persons and every motor vehicle, other than a taxicab, designed and used for the transportation of persons for compensation.

Business week shall mean Monday through Friday or Saturday, if applicable.

Cancellation of vehicle registration means the annulment or termination by formal action of the department of a person’s vehicle registration because of an error or effect in the registration or because the person is no longer entitled to such registration.

Commissioner means the Commissioner of the Georgia Department of Revenue.

Dealer means a person engaged in the business of buying, selling, or exchanging vehicles that has an established place of business in this state.

Dealer temporary license plate means a license plate made of heavy stock paper, which may include the dealer’s name and location; which must include the expiration date printed; and which shall not resemble any license plate, or temporary permit issued by the State of Georgia.

Department means the Georgia Department of Revenue.

Distributor means any person who, pursuant to a contract with a manufacturer, sells or offers to sell ‘new’ motor vehicles to ‘new’ motor vehicle dealers.

Dump truck is a truck designed to haul cargo and to self-unload by gravity or mechanical means and to be used to haul feed or other loose materials in bulk.

Established place of business means a permanent location or sales office of a ‘new’ motor vehicle dealer, which permanent salesroom or sales office is located in a permanent building on an open lot and which is marked by an appropriate sign and at which a permanent business of bartering, trading, or selling of new motor vehicles is carried on in good faith.

Expiration date means a month, day and year that is 30 calendar days after the purchase of a motor vehicle from a new or used motor vehicle dealer.

Farm truck or farm trailer means a truck or trailer for which the owner submits a sworn statement as a
part of the registration application to the effect that the vehicle is used primarily on a farm to carry unprocessed farm products.

**Farm vehicle** means a vehicle or combination of vehicles owned by a farmer or rancher, which are operated over public highways and used exclusively to transport unprocessed agricultural or livestock products raised, owned, and grown by the owner of the vehicle to market or a place of storage; and shall include the transportation by the farmer or rancher of any equipment, supplies, or products purchased by that farmer or rancher for his own use and used in the farming or ranching operation or used by a farmer or rancher partly in transporting agricultural products or livestock from the farm or ranch of another farmer or rancher that were originally grown or raised on that farm or ranch or when used partly in transporting agricultural supplies, equipment, materials, or livestock to the farm or ranch of another farmer or rancher for use or consumption on that farm or ranch but not transported for hire.

**Fleet policy** means a commercial vehicle policy that insures 2 or more vehicles that are not identified individually by vehicle identification numbers on the policy or a commercial policy that is subject to adjustment by audit for vehicle changes at the end of the policy period.

**Gross weight** means the weight of a vehicle without load plus the weight of any load thereon.

**Hearing impaired person** means any person whose hearing is totally impaired or whose hearing is so seriously impaired as to prohibit the person from understanding oral communications when spoken in a normal conversational tone.

**Holographic security image** means an image that contains multiple layers of art constructed to produce a three dimensional and color changing image when viewed from one or more angles.

**Implement of husbandry** means a vehicle designed and adapted exclusively for agricultural, horticultural, or livestock-raising operations or for lifting or carrying an implement of husbandry and in either case not subject to registration if used upon the highways.

**Lapse** means 1 or more days upon which the records of the department do not reflect that a motor vehicle was covered by a policy of minimum motor vehicle liability insurance coverage.

**Initial Registration Period** means the 30 day period immediately following the date of purchase or other acquisition of a new or used motor vehicle, including tractors, motorcycles or trailers.

**Manufacturer** means any person who makes or assembles new motor vehicles.

**Minimum motor vehicle insurance coverage** means minimum coverage as specified by law.

**Moped** means a motor driven cycle equipped with 2 or 3 wheels, with or without foot pedals to permit muscular propulsion, and an independent power source providing a maximum of 2 brake horsepower. If a combustion engine is used, the maximum piston or rotor displacement shall be 3.05 cubic inches (50 cubic centimeters) regardless of the number of chambers in such power source. The power source shall be capable of propelling the vehicle, unassisted, at a speed not to exceed 30 miles per hour (48.258 kilometers per hour) on level road surface and shall be equipped with a power drive system that functions directly or automatically only, not requiring clutching or shifting by the operator after the drive
system is engaged.

**Motor bus** means any passenger-carrying motor vehicle operated for hire and having a passenger seating capacity of 8 or more persons exclusive of the driver.

**Motorcycle** means every motor vehicle having a seat or saddle for the use of the rider and designed to travel on not more than 3 wheels in contact with the ground, but excluding a tractor, all-terrain vehicle, and moped.

**Motor driven cycle** means every motorcycle, including every motor scooter, with a motor which produces not to exceed 5 brake horse-power, every bicycle with a motor attached and every moped.

**Motor home** means every motor vehicle designed, used, or maintained primarily as a mobile dwelling, office, or commercial space.

**Motorized cart** means every motor vehicle having no less than 3 wheels and an un-laden weight of 1,300 pounds or less and which cannot operate at more than 20 miles per hour.

**Motor vehicle** means every self-propelled vehicle intended primarily for use and operation on the public highways, except farm tractors and other machines and tools used in the production, harvesting, and care of farm products and except construction equipment.

**New motor vehicle** means a motor vehicle which has been sold to a dealer and on which the original motor vehicle title has not been issued.

**Non-resident** means every person who is not a resident of this state.

**Operator** means any person who drives or is in actual physical control of a motor vehicle.

**Owner** means a person, other than a lien holder or security interest holder, having the property in or title to a vehicle.

**Owner declared gross vehicle weight** means the empty weight of the truck or truck-trailer fully equipped and fueled and ready for operation on the road and, in the case of combinations, means the weight when ready for operation on the road of the heaviest trailer or semi-trailer with which the power unit will be placed in combination, plus the heaviest load which will be carried within the licensed period.

**Passenger car** means every motor vehicle, except motorcycles, motor driven cycles, and low-speed vehicles, designed for carrying 10 passengers or less and used for the transportation of persons.

**Permanently disabled person** means a person with disabilities whose disability or incapacity can be expected to last more than 180 days.

**Person** means every natural person, partnership, corporation, association, trust, estate, or any other legal entity.

**Person with disabilities** means a person who:
• Is so ambulatory disabled that he/she cannot walk 200 feet without stopping to rest;
• Cannot walk without the use of or assistance from a brace, a cane, a crutch, another person, a
  prosthetic device, a wheelchair, or other assistive device;
• Is restricted by lung disease to such an extent that his/her forced respiratory volume for one second,
  when measured by Spiro meter, is less than one liter, or when at rest, his/her arterial oxygen tension
  is less than 60 millimeters of mercury on room air;
• Used portable oxygen;
• Has a cardiac condition to the extent that his/her functional limitations are classified in severity as
  Class III or Class IV according to standards set by the American Heart Association;
• Is severely limited in his/her ability to walk due to an arthritic, neurological, or orthopedic condition
  or complications due to pregnancy; or,
• Is a blind individual whose central visual acuity does not exceed 20/200 in the better eye with
  correcting lenses or whose visual acuity, if better than 20/200, is accompanied by a limit to the field
  of vision in the better eye to such a degree that is widest diameter subtends an angle of no greater
  than 20 degrees.

**Pole trailer** means every vehicle without motive power designed to be drawn by another vehicle and
attached to the towing vehicle by means of a reach or pole, or by being boomed or otherwise secured
to the towing vehicle, and ordinarily used for transporting long or irregularly shaped loads such as poles,
tubes, or structural members capable, generally, of sustaining themselves as beams between the
supporting connections.

**Private truck or private trailer** means a truck or trailer other than a farm truck, a farm trailer, farm vehicle,
or a truck or trailer operated ‘for hire’ by a common or contract carrier.

**Primary owner** or **primary lessee** is the vehicle owner or lessee whose name is shown first on the vehicle
title or registration certificate, a/k/a/ tag receipt.

**Proof of mailing** within the appropriate time periods shall be the U.S. Postal Service postmark.

**Proof of minimum insurance coverage** means the receipt from an insurer by the department of notice
of such insurance coverage by electronic transmission or other means approved by the department. See
the information under the heading ‘Acceptable Proof of Motor Vehicle Liability Insurance’ for what is
acceptable proof of insurance.

**Registration period** means the period of time the owner has to register his/her vehicle in this state. In the
majority of counties in this state, an individual’s registration period is the 30 day period of time ending
at midnight on the primary owner’s birthday. The primary owner is the vehicle owner whose name is
shown first on the vehicle title or registration certificate. For the registration period in your county,
please see the information in this manual under the heading ‘Georgia Registration Periods’ or contact
the county tag office.

**Resident** means a person who has a permanent home or abode in Georgia to which, whenever he/she is
absent, he/she has the intention of returning. It is assumed that any person who, except for infrequent,
brief absences, has been present in the state for 30 or more days is a resident.

**Revocation of vehicle registration** means the termination by formal action of the department of a vehicle
registration, which registration shall not be subject to renewal or restoration, except that an application for a ‘new’ registration may be presented and acted upon by the department after the expiration of the applicable period of time prescribed by law.

**Self-insurer** means any motor vehicle owner who has on file with the Georgia Insurance and Safety Fire Commissioner’s Office (ICO) an ‘approved’ self-insurance plan providing coverage, benefits, and efficient claims handling procedure equivalent to those provided by an automobile liability insurance company and complies with all state laws, rules and regulations. A self-insured insurance information card must be accompanied by a certificate of self-insurance issued by the Georgia Insurance and Safety Fire Commissioner’s office for it to be acceptable proof of liability insurance.

**Semi-trailer** means every vehicle with or without motive owner, other than a pole trailer, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle.

**Staggered registration** means the staggering of the dates throughout the year when vehicle registrations must be renewed versus requiring the renewal of all vehicle registrations at the same time. The first letter of the primary owner’s, an individual, last name determines his/her registration renewal period. The primary owner is the owner shown first on the vehicle’s title or tag registration certificate (for a non-title vehicle). The first letter of a business name (the name shown first on the title or tag registration certificate for a non-title vehicle) determines their registration renewal period. Staggered registration renewal may also be called ‘year round’ registration renewal. The registration periods in all counties are not the same. The majority of counties have a twelve month staggered registration renewal system.

**Suspension of vehicle registration** means the temporary withdrawal by formal action of the department of a vehicle registration, which temporary withdrawal shall be for a period specifically designated by the department.

**Title Ad Valorem Tax (TAVT)** is a one-time tax imposed on the fair market value of the vehicle. The TAVT rate is 6.5% for the period from March 1, 2013 through December 31, 2013; 6.75% for 2014; and 7.0% for 2015. Salvage vehicles are subject to 1% of the fair market value of the vehicle. Credit is allowed for a trade-in. New residents moving into Georgia must pay 50% of the TAVT within 30 days of establishing residency, and the remaining 50% must be paid within the next 12 months.

**Temporarily disabled person** means a person with disabilities whose disability or incapacity can be expected to last for not more than 180 days and shall include, but not limited to, any woman who is pregnant and who presents a sworn affidavit of a medical doctor attesting to a medical need for access to parking for persons with disabilities.

**Temporary site** means a location at which new or used motor vehicles are sold or offered for sale for which a temporary site permit has been issued by the department in accordance with paragraph (4) of subsection (b) of §40-2-39 of Georgia Law, and which location is:
1. Used for a period not to exceed ninety-six hours in any 30-day period of time;
2. Used not more than 3 times in any calendar year; and,
3. Located in the county in which the established place of business of the new motor vehicle dealer using the temporary site is located or an adjoining county.
Note: At least 60 days prior to the opening of a sale at a temporary site, a new motor vehicle dealer must submit an Application for a Motor Vehicle Dealer Temporary Site Permit, form T240, to the Motor Vehicle Division. To be eligible for a temporary site permit, a new motor vehicle dealer must be registered with the department.

**Terminate** or **termination** means actual cessation of insurance coverage after the date upon which coverage will not be restored for any reason, including without limitation cancellation, non-renewal, and nonpayment of premium and without regard to whether such cessation was preceded by any extension or grace period allowed by the insurer.

**To have a registration issued** means that upon the proper filing of an application for transfer and payment of applicable fees, the current and valid registration shall be issued to the owner for the vehicle purchased from a new or used motor vehicle dealer after the current and valid tag has been removed from the vehicle sold or traded.

**Tractor** means any self-propelled vehicle designed for use as a traveling power plant or for drawing other vehicles but having no provision for carrying loads independently.

**Trade shows** means the display or solicitation for sale of ‘new’ motor vehicles at a location other than the established place of business at which the sales transaction is accomplished or at which delivery of the ‘new’ motor vehicle is completed.

**Trailer** means any vehicle operated over the public roads of this state without motive power when the vehicle is designed for carrying persons or property, either partially or wholly, on its own structure and is designed for being drawn by a self-propelled vehicle.

**Truck** means every motor vehicle designed, used or maintained primarily for the transportation of property.

**Truck camper** means any structure designed, used, or maintained primarily to be loaded on or affixed to a motor vehicle to provide a mobile dwelling, sleeping place, office or commercial space.

**Truck tractor** means every motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

**Used motor vehicle** means any motor vehicle which has been the subject of a sale at retail to the general public.

**Vehicle** means every device in, upon, or by which any person or property is or may be transported or drawn upon a highway, except devices used exclusively upon stationary rails or tracks.
Section 2 – REGISTRATION OVERVIEW

An application for a Georgia license plate must be made at the same time as an application for title, when a vehicle requires a Georgia title and the owner does not already have a Georgia title issued in his/her name for the vehicle. An application for the tag and title should be made to the tag office in the primary vehicle owner’s or the primary lessee’s Georgia county of residence. The primary vehicle owner or the primary lessee is the vehicle owner or the lessee whose name is shown first on the vehicle title or registration certificate. Owners operating vehicles used primarily in connection with an incorporated business located in a different county must make application to the tag office in the county in Georgia where the business is located. The address and telephone number of your county tag office can be obtained from the department’s website, www.dor.ga.gov.

- Applications for dealer, distributor, manufacturer, and transporter license plates must be submitted to the Dealer Registration Unit of the Motor Vehicle Division. Applications for IRP (International Registration Plan) license plates and IFTA (International Fuel Tax Agreement) permits for commercial vehicles that travel in Georgia as well as other states/jurisdictions must be made online on the Georgia Trucking Portal website at https://www.cvisn.dor.ga.gov/. Questions can be directed to the Commercial Vehicle Registration and Permitting Section of the Motor Vehicle Division at commercial.vehicles@dor.ga.gov. Complete instructions and online videos are available on the website.

| Vehicle Dealer, Distributor, Manufacturer & Transporter Registration DOR/MVD |
|---|---|
| By Mail – | Attention: Dealer Registration Unit DOR/MVD P. O. Box 740384 Atlanta, GA 30374-0384 |
| *In-Person | Dealer Registration Window 4125 Welcome All Rd Atlanta, GA 30349 |
| By Telephone | 1-855-406-5221 |
| By E-Mail | business.registration@dor.ga.gov |

| Commercial Vehicle Registration |
|---|---|
| Online IRP and IFTA Registrations | Georgia Trucking Portal website at https://www.cvisn.dor.ga.gov/ |
| By Mail – IRP and IFTA Registrations | Attention: Commercial Vehicle DOR/MVD P. O. Box 740382 Atlanta, GA 30321 |
| Questions Email Telephone | commercial.vehicles@dor.ga.gov 1-855-406-5221 |
If a truck or charter bus will not travel outside Georgia, an IRP registration is not required.

For frequent travel outside Georgia, operating at a combined gross weight in excess of 26,000 pounds or more:

IRP registration is required if a truck operates in excess of 26,000 pounds or more, combined gross weight for the year, and if the truck travels outside Georgia more than three or four times per year.

For infrequent travel outside Georgia, operating at a combined gross vehicle weight in excess of 26,000 pounds or more:

1. An IRP tag may be purchased if a truck operates in excess of 26,000 pounds or more combined gross weight for the year, and if it only travels outside Georgia once or twice a year.
2. A non-apportioned tag may be purchased from your county tag office before crossing the state line.
3. A trip permit may be purchased online. This will authorize you to operate at 26,000 pounds or more outside Georgia for a limited number of hours or days.
4. A non-apportioned tag authorizing you to operate a vehicle in excess of 26,000 pounds or more combined gross weight is not legal registration outside Georgia without a trip permit.

For traveling outside Georgia, operating at 26,000 pounds or less combined gross weight:

If the combined gross weight never exceeds 26,000 pounds and the power unit only has two axles, neither an IRP tag nor a trip permit is necessary. A non-apportioned tag should be purchased from the local county tag office. The non-apportioned tag is legal outside Georgia if the combined gross weight is always less than 26,000 pounds and if the non-apportioned tag does not authorize the truck to operate at 26,001 pounds or more.

Vehicles Exempt from IRP Registration

IRP specifically exempts the following Georgia vehicles from IRP registration:

1. Government-owned vehicles
2. City pick-up and delivery vehicles
3. Recreational vehicles (defined as a vehicle used for personal pleasure or travel by an individual or his family)
4. Vehicles operating entirely within the state of Georgia and any vehicle or combination with a gross weight of 26,000 pounds or less.

Note: A non-apportioned Georgia plate must be obtained from the local county tag office for these vehicles.
Registration of New or Unregistered Vehicles

A Georgia resident who is the owner or lessee of a new or unregistered vehicle must apply for a Georgia title when a Georgia title is required. The valid license plate from a vehicle the registrant no longer owns should be transferred to a recently purchased/acquired vehicle within 7 days of the vehicle’s purchase date or the date of ownership transfer when both vehicles require the same class of tag.

- **Resident** means a person who has a permanent home in Georgia to which, whenever he/she is absent, has the intention of returning. There is a presumption that any person, who except for infrequent, brief absences has been present in the state for 30 or more days, is a resident.

Non-Resident, Visitor, Non-Resident Military Personnel or Non-Resident Student

A vehicle owned by a nonresident may be used and operated on the public streets and highways of this state for a period of 30 days without registering the vehicle in Georgia provided the vehicle displays valid license plates from the owner’s home state.

- **Nonresident** means a person who does not reside in Georgia but who accepts employment or engages in any trade, profession, or occupation in the state or enrolls their children in the public schools of this state.

A vehicle owned by a visitor may be used and operated on the public streets and highways for pleasure purposes only, for a period of 90 days without registering the vehicle in Georgia provided the vehicle displays valid license plates from the owner’s home state.

- **Visitor** means a person who does not reside in Georgia and who is not a nonresident.

A nonresident student is exempt from registering their vehicles in Georgia as long as the vehicles display valid license plates from the student’s home state.

Non-resident military personnel are not required to register their vehicles in Georgia as long as their vehicles display valid license plates from their home state. Non-resident military personnel have the option to purchase Georgia license plates provided they comply with all applicable requirements in their home state and are stationed in Georgia.

Functionally Located Vehicles

A functionally located vehicle is a private passenger motor vehicle designed for carrying 10 passengers or less; used for the transportation of persons; that is used and located in a different county in this state other than the county of the primary owner’s legal residence. For example, an individual motor vehicle owner owns a summer home on St. Simons Island, Georgia, where his 2006 Ford Explorer, is driven and remains all year; however, his legal residence is in Fulton County. His 2006 Ford Explorer, which is driven and located on St. Simons Island, may be registered in Glynn County as a functionally located vehicle provided there is compliance with the business rules. In this situation, any ad valorem tax due on the functionally located vehicle must be paid to the tag office in Fulton County before registering and purchasing a tag in Glynn County.

The following business rules apply to functionally located vehicles:

- The functionally-located vehicle is titled/registered to an individual or leased to an individual.
- If the functionally-located vehicle is co-owned or leased, all owners or lessees must be individuals.
- The functionally-located vehicle cannot be titled/registered or leased to a business.
- The functionally-located vehicle is not a vehicle used by a college/university student in a county in
which the student goes to school and is not a resident.

- The vehicle must have been located for at least 184 consecutive or non-consecutive days in the previous calendar year within the county the primary owner wishes to register the vehicle. Ad valorem taxes must be paid in the county the primary owner claims residency before registration renewal in the county where the vehicle was functionally located.
- An application must be submitted each year.
- The application must be completed and two copies made for distribution as follows:
  - The county of residence of the primary owner retains the original application.
  - The primary owner retains a copy.
  - The primary owner provides the county in which the vehicle is functionally located a copy of the application and the GRATIS receipt showing ad valorem taxes were paid.

### Vehciles Not Registered or Titled in Georgia

- Mopeds
- Motorized carts
- All-terrain vehicles
- Off-road vehicles

### Trailers, Tractors & Trailers Not Registered in Georgia

The State of Georgia does not register the following trailers:

- A trailer weighing less than 3,500 pounds factory weight and used exclusively to haul agricultural products from one place on the farm to another or from one farm or field to another.
- Farm trailers, with no springs, hauling unprocessed farm products to their first market destination and trailers that are pulled from a tongue and used primarily to transport fertilizer to the farm.
- Any tractor or three-wheeled motorcycle used only for agricultural purposes.

### Car/Tow Dollies

A manufactured or homemade car/tow dolly is required to be registered in the State of Georgia but it not issued a title in this state.

A 1985 and older year model car/tow dolly or a homemade car/tow dolly is required to be registered in Georgia but is not required nor issued a title in this state.

A fifth-wheel is often referred to as a tow dolly, converter gear, or an auxiliary carriage and it connects a towed vehicle to another trailer or vehicle.

Fifth-Wheel Camper (Recreational Vehicle)
A converter gear is not titled or registered in Georgia unless the gear is registered in this state under the International Registration Plan (IRP).

A converter gear is an auxiliary under carriage assembly with a fifth-wheel device attached and a tow bar used to convert a semi-trailer to a full trailer.

Converter Gear (CG) - Tag Not Required in Georgia (Intrastate)

Vehicles & Equipment Transporting Cargo/Containers

Any vehicle or equipment used for transporting cargo or containers between and within wharves, storage areas, or terminals within the facilities of any port under the jurisdiction of the Georgia Ports Authority when such vehicle or equipment is being operated upon any public road (not part of The Dwight D. Eisenhower System of Interstate and Defense Highways) by the owner or his/her agent within a radius of 10 miles of the origin port facility and accompanied by an escort vehicle equipped with one or more operating amber flashing lights that are visible from a distance of 500 feet is exempt from registration in Georgia. This information is also available from the Vehicle Titles Manual which is available for viewing and/or downloading and printing from the department’s website, www.dor.ga.gov.

Motor Vehicle Owners Exempt from Registration in Georgia

Motor vehicles owned by nonresidents may be used and operated on the public streets and highways of this state for a period of 30 days without registering provided these vehicles are properly registered and display valid tags from the owner’s home state.

Non-resident military personnel stationed in Georgia have must comply with all of the requirements of registration. See the information under the heading “What is required to Register My Vehicle in Georgia.” If they register their vehicles in their home state, their vehicles must display valid tags from their home state. Non-resident military personnel who are stationed in Georgia based on military orders, may be exempt from paying ad valorem tax on any vehicle he/she owns.

If the applicant’s vehicles are co-owned with his/her spouse, then only one of the co-owned vehicles may be exempt from ad valorem taxes. The applicant is eligible for ad valorem tax exemption only if he/she does not register to vote in Georgia and does not own or co-own a home in Georgia that he/she claims homestead exemption.

A non-resident student attending a Georgia college or university may register his/her vehicles in Georgia or his/her home state. If the non-resident student registers their vehicle in this state, they must comply with all of the requirements of vehicle registration and register their vehicle at the tag office in the county in Georgia where they reside. If they register their vehicle in their home state, the vehicle must visibly display valid tags from their home state or country.
Section 3 – APPLICATION REQUIREMENTS

An application for vehicle registration and a Georgia license plate should be made on an MVD tag and/or title application, form MV-1, (when a Georgia title is required and one has not been issued for the vehicle in the applicant’s name). The application must be typed, electronically completed and printed or hand printed in the vehicle owner’s full legal name showing his/her valid Georgia driver’s license or Georgia identification card number (for individuals) and signed by the vehicle owner. Original forms must be submitted without corrections or alterations. Photocopies or forms containing corrections or alterations will not be accepted. If the vehicle is jointly owned, each individual owner’s full legal name, Georgia driver’s license or Georgia identification card number and signature are required. An individual’s full legal name is his/her complete name as it appears on his/her valid Georgia driver’s license or Georgia identification card. You must have a valid Georgia driver’s license or a Georgia identification card to register a vehicle in this state unless you are not required to have a Georgia driver’s license as provided in §40-5-21 of Georgia Law. If you are not required to obtain a Georgia driver’s license, you must have a valid driver’s license or state-issued identification card from another state or country to be able to register and obtain a Georgia license plate for your vehicle in this state. Record your out-of-state or out-of-country driver’s license number and the name of the issuing state or country in the spaces provided on the form MV-1.

Contact the Georgia Department of Driver Services for additional information regarding Georgia driver’s license and Georgia identification cards at one of the following telephone numbers: (678) 413-8400, (678) 413-8500, or (678) 413-8600. Outside the Atlanta Metro Area, please call: 1(866)754-3687. You may wish to visit their website, www.dds.ga.gov.

Most motor vehicle tag and title forms can be electronically completed and printed from the department’s website, www.dor.ga.gov, for signing and submission by mail or in person.

When applying for vehicle registration and license plate issuance, when the vehicle does not require a Georgia certificate of title, the applicant must show proof of ownership, e.g. original out-of-state title; registration from a non-title state or country and any bill(s) of sale needed to show a complete chain of ownership from the registered or titled owner to the applicant for a Georgia license plate. No vehicle shall be registered unless the county tag agent is satisfied that the applicant is entitled to have the vehicle registered in his/her name in this state. Some counties retain photocopies of ownership documents for vehicles not required to be titled. The state images and destroys documents supporting title issuance. Copies of documents supporting title issuance are available for titles issued no more than five years after the title is issued.

**Serial Plate Verification** - A completed and signed Certification of Inspection, form T-22B, must accompany an application for the registration of a vehicle not eligible for a Georgia title, i.e. 1985 and older year model motor vehicle, not registered in this state or registered in this state in someone else’s name other than the person who transferred or sold the vehicle to the applicant. This form is also required with applications for a Georgia title for 1986 and newer year model vehicles that are supported by a registration certificate from a non-title State or country. This form is not required when the vehicle is registered in Georgia in the owner’s name that sold or transferred the vehicle to the applicant. This form must be completed by a duly constituted city, county or state law enforcement officer in Georgia or your Georgia county tag agent or his/her designated employee after making a visual inspection of your vehicle’s serial plate. Except for the signature, this form must be typed or electronically completed and printed or hand printed. If you are viewing this manual online, click on any form name or number in this manual to electronically complete and print it for signing and submission by mail or in-person. Altered or incomplete forms will not be accepted.
New Residents

You are considered a Georgia resident if you have a permanent place to live in Georgia and except for infrequent, brief absences, you have been in Georgia for at least 30 days.

You must have a valid Georgia driver’s license or Georgia identification card to register and obtain a Georgia license plate.

Contact the Georgia Department of Driver Services for additional information regarding Georgia driver’s license and Georgia identification cards at one of the following telephone numbers: (678) 413-8400, (678) 413-8500, or (678) 413-8600. For outside the Atlanta Metro Area, please call: 1(866) 754-3687. Or you may wish to visit their website, http://www.dds.ga.gov/.

As a Georgia resident, you must register your cars, trucks, trailers, motorcycles and motor homes and apply for Georgia certificates of title, when Georgia titles are required, within 30 days of establishing residency in this state at the tag office in the county in Georgia where you reside. If the vehicle is used in connection with an established place of business located in another county in this state, you must register the vehicle at the tag office in the county in Georgia where the business is located.

Generally, 1986 and newer year model vehicles require a Georgia certificate of title. From the department’s website, www.dor.ga.gov, you may view the Motor Vehicle Manual – Vehicle Titles for detailed information regarding a Georgia certificate of title. Unless you already have a Georgia title issued in your name for the vehicle, when required, you must apply for a Georgia title in your name at the same time of registration at your county tag office. A Georgia title will not be issued for a vehicle based on a registration certificate from a non-title state or country when the vehicle does not require a Georgia title.

County tag offices in this state have varying rules for new residents. Most require a new resident to appear in person at their office with the following:

Identification – You must obtain a Georgia driver’s license or Georgia identification card or you will not be able to register your vehicle in this state. Bring your valid Georgia driver’s license or Georgia identification card when applying in-person. If registration by mail is acceptable in your county, you may be required to submit a legible copy of your valid Georgia driver’s license or Georgia identification card with your application.

Application - A completed MVD tag and/or title application, form MV-1, must be submitted. This form must be typed, electronically completed and printed or hand printed in the vehicle owner’s full legal name, showing his/her valid Georgia driver’s license or Georgia identification card number (for individuals) and signature. Original forms must be submitted without alterations or corrections. Photocopies or forms containing alterations or correction will not be accepted. If jointly owned, each individual owner's full legal name, valid Georgia driver’s license or Georgia identification card number and signature are required. An individual's full legal name is his/her complete name as it appears on his/her valid Georgia driver's license or Georgia identification card.

If all owners go in person to their county tag office with their valid Georgia driver's license or Georgia identification card, the required documents, fees and applicable taxes (ad valorem and/or Georgia sales tax), this application can be electronically completed and printed by the county for your signatures and processing. An MVD tag and/or title application, form MV-1, can be used to apply for both a tag and title at
your county tag office. Your vehicle’s current odometer reading is required for nonexempt vehicles so please be sure to take this information with you. Tenth of a mile should not be included.

**Proof of Ownership** - Original valid out-of-state title; manufacturer’s statement of origin; or a registration from a non-title state or country, if your vehicle is a 1986 or newer year model vehicle currently registered in a state or country that does not issue titles for this type and/or year model vehicle, must be submitted. A manufacturer's statement of origin is required for a new vehicle that has never been issued a title. If your financial institution. i.e. bank, credit union, etc., or leasing company is holding your title, submit your registration certificate and applicable fees and taxes along with a completed and signed Affidavit of Title Held by Lien or Security Interest Holder or Leasing Company, form T-17 to your county tag office. The county processing your application will then contact your financial institution or leasing company by mail requesting the submission of your out-of-state title for the issuance of a Georgia title. The Georgia title, when issued, will be mailed to your first lien or security interest holder at the address shown on your application. If your vehicle is not financed but is leased, the Georgia title, when issued, will be mailed to the vehicle's legal owner, the leasing company. If your vehicle is not financed or leased, the title will be mailed to you, the vehicle owner.

**Emissions Inspection** – If your vehicle requires emissions testing in your county of residence (13 metro Atlanta counties have emissions testing requirements), proof that your vehicle has passed the emissions testing may be required at the time of registration. For more information regarding emissions testing requirements, call the Georgia Clean Air Force at: 1-800-449-2471 or visit their website, http://www.cleanairforce.com/.

**Insurance Requirements** – You must have Georgia mandatory liability insurance on your vehicle to be able to register the vehicle and obtain a Georgia license plate. A valid insurance indicator must be on your vehicle’s tag and title record or you must submit acceptable proof of insurance at the time of registration. No Georgia tag shall be issued, renewed, replaced or transferred unless the vehicle is insured with the required Georgia mandatory liability insurance. Non-motorized vehicles, i.e. trailers, campers, etc., and vehicles exempt from registration in this state do not require insurance. For additional information regarding Georgia liability insurance, please read the information in the Appendix Section C in this manual.

**Payment** – All fees and applicable taxes should be paid with cash (in-person only), check or money order made payable to the Office of the Tax Commissioner not the name of the Tax Commissioner. Please do not remit cash through the mail! Counties require personal checks to be imprinted with a local bank’s address. Out-of-state checks are not accepted. Contact your county tag office for additional methods of payment. As a new resident, initial registration of most vehicles will cost $38 for each vehicle that must be registered and titled - $18 title fee and $20 registration fee plus any ad valorem tax or sales tax that may be due. Registration fees for commercial vehicles registered in this state under the International Registration Plan (IRP) are not shown in this manual. Please contact this department’s IRP Section of the Motor Vehicle Division for this information.

**Ad valorem tax** may be due depending upon when you, the primary owner, became a Georgia resident and your registration period in your county of residence. The registration period for individuals in the majority of counties is the 30 day period of time ending at midnight on the primary vehicle owner's or the primary lessee’s birthday. The primary vehicle owner or the primary lessee is the vehicle owner or the lessee whose name is shown first on the vehicle title or tag registration certificate, a/k/a/ tag receipt. Ad valorem tax is based on the vehicle's value and the mileage rate in your county of residence. For additional information regarding ad valorem tax, please read the information in the Appendix Section E in this manual or contact...
Georgia Sales Tax - When applying for a Georgia title and tag for a vehicle that was purchased from an out-of-state or country dealer or an out-of-state business or a Georgia business, Georgia sales tax must be paid at the time of registration or proof submitted that the sales tax has already been paid. If the selling dealer used an incorrect sales tax rate to calculate the amount of Georgia sales tax due, then any additional sales tax due must be paid at the time of registration or proof of payment submitted. A Georgia title and tag will not be issued until any Georgia sales tax due is paid. See the Appendix Section E of this manual for more information regarding Georgia sales tax.

Effective March 1, 2013, the Title Ad Valorem Tax (TAVT)’ fee will apply in lieu of ad valorem and sales tax

Homemade Trailers

Homemade trailer T-serial plates, a/k/a T-Serial Plates, are issued by the county tag office to homemade trailers that are not required to be titled, but are required to have a tag before being used on the public streets and highway.

To obtain a T-serial plate for your homemade trailer, submit the following to the tag office in the county in Georgia where you reside:

- Inform the Clerk at your county tag office that you have a homemade trailer
- Show the Clerk at the county tag office your identification, valid Georgia driver’s license or Georgia identification card.
- The Clerk will enter the required information into the Georgia Registration and Title Information System (GRATIS).
- The GRATIS system will assign a T-serial number and the following two forms will be printed:
  - A Homemade Trailer Affidavit, form T-23;
  - Permission for County Assigned T-Serial Number Plate, form T-22C.

These forms will be given to you along with the T-serial plate and your receipt for payment.

Once you have the T-serial plate affixed to your homemade trailer with rivets, you should have either a law enforcement officer or your county tag agent or his/her authorized employee verify that the T-serial plate has been affixed to your trailer.

Permission for County Assigned T-Serial Number Plate, form T-23, is to be completed by you, the trailer owner and your signature must be notarized by a notary public. In addition to signing, the notary public must affix his/her notary seal or stamp and record the date his/her notary commission expires in the spaces provided for this information on this form.

You should return the completed forms to your county tag office.

Pay all fees and taxes due with cash (in-person only), check or money order made payable to the Office of the Tax Commissioner. Please do not remit cash through the mail! Counties require personal checks to be imprinted with a local bank’s address. Out-of-state checks are not accepted. Contact your county tag office for additional methods of payment. The applicable fees are: $12 tag fee; $1 if the tag is to be mailed to you and any ad valorem tax due. Please contact your county tag office to determine if this tax is due and if due, the amount. For additional information regarding motor vehicle ad valorem tax, please
see the information in the Appendix Section F in this manual.

Upon receipt of the properly completed form, the county tag office shall issue you a trailer tag and a registration certificate for your homemade trailer.

The year model of the homemade trailer shall be the year the trailer was built. The make of the trailer shall be Homemade.

Once a homemade trailer T-serial plate is issued, the T serial plate number should be used as the vehicle identification number (VIN) in any subsequent motor vehicle transaction.

Georgia does not issue titles for homemade trailers.

Companies who manufacture trailers are required to affix a unique serial plate to each trailer they manufacture. If the manufacturer-issued serial plate is missing, you must apply for a replacement T-serial plate by complying with the procedures shown in this manual under the heading ‘Replacement T-Serial Plate’.

**Permanent Trailer Tags**

Motor vehicle owners in this state who own, lease or rent a trailer may apply for permanent trailer tags for these trailers at their county tag office. If the trailer is used in connection with an established business located in a different county in this state, then apply for the permanent trailer tag at the tag office in the county in Georgia where the business is located.

To apply, the owner must submit a request for a permanent trailer tag with the following to his/her county tag office together:

- **Application** - For each tag being requested, a completed MVD tag and/or title application, form MV-1, must be submitted. This form must be typed, electronically completed and printed or legibly hand printed in the vehicle owner’s full legal name. Original forms must be submitted without alterations or corrections. Photocopies and/or forms with alterations or correction will not be accepted. An individual’s full legal name is his/her complete name as it appears on his/her valid Georgia driver’s license or Georgia identification number. For individual owners, each owner’s or lessee’s full legal name, valid Georgia driver’s license or Georgia identification card number and signature are required.

- **Payment** – Cash (in-person only), check or money order made payable to the Office of the Tax Commissioner for the $48 tag fee for each tag requested and any ad valorem tax that may be due. Please do not remit cash through the mail! Counties require personal checks to be imprinted with a local bank’s address. Out-of-state checks are not accepted. For additional information regarding ad valorem tax, please see the Appendix Section F in this manual. Contact your county tag office for additional methods of payment.

Permanent trailer tags can be issued to the following trailers:

- Leased and rental trailers owned by and leased or rented by a person, firm or corporation in the business of leasing or renting such trailers
- Trailers used in commercial logging
- Commercial trailers used for hauling unprocessed farm products
- Boat trailers
- Utility trailers
- Non-commercial cattle trailers
- Non-commercial livestock trailers

As long as the same person or business owns the trailer, that has been issued a permanent trailer tag, the one-time tag fee for the permanent trailer tag is $48 plus any ad valorem tax that may be due annually. Permanent trailer plates are revoked if ad valorem taxes are unpaid after February 15th. If the trailer is sold or the ownership transferred, the permanent trailer tag is revoked. If the owner acquires another trailer and wants to register the trailer with a permanent trailer tag, the tag fee is $48 and any ad valorem tax that may be due. If the new owner of the trailer that was sold or transferred wants to register the trailer with a permanent trailer tag, the tag fee is $48 plus any ad valorem tax that may be due. Ad valorem taxes for trailers that are issued permanent trailer tags must be paid each year between December 1 and February 15 to the owner’s county tag office when not registered under the International Registration Plan in this state. Permanent trailer tags cannot be transferred between trailers.
Section 4 – GEORGIA REGISTRATION PERIODS

Year-Round Staggered Registration

For those counties that have adopted a year-round-staggered registration system, the owners’ registration periods are as follows:

For Individuals or Lessees That Are Not Businesses

The registration period for individuals and lessees that are not businesses is the 30 day period ending at midnight on the birthday of the owner whose name appears first on the title or other record of ownership, when the vehicle does not require a Georgia title.

Example: If an individual’s birthday or a lessee’s birthday is May 8, the 30 day registration period is April 9 through May 8. An individual or a lessee with a May 8 birthday must renew the registrations for all of their vehicles within this 30 day period.

For Businesses, Lessees That Are Businesses or Entities That Are Not Individuals

- The month of January for the owner whose name begins with the letter A or B
- The month of February for the owner whose name begins with the letter C or D
- The month of March for the owner whose name begins with the letter E or F
- The month of April for the owner whose name begins with the letter G or H
- The month of May for the owner whose name begins with the letter I or J
- The month of June for the owner whose name begins with the letter K or L
- The month of July for the owner whose name begins with the letter M or N
- The month of August for the owner whose name begins with the letter O or P
- The month of September for the owner whose name begins with the letter Q or R
- The month of October for the owner whose name begins with the letter S or T
- The month of November for the owner whose name begins with the letter U, V, or W
- The month of December for the owner whose name begins with the letter X, Y, or Z

Non-Staggered Registration

For those counties that have adopted a non-staggered registration system, registration for all residents, including businesses, is January 1 through April 30.

Counties with Non-Staggered Registration (Four Counties)

- Calhoun
- Clay
- Stewart
- Turner

These counties allow registrants to renew any time from January 1 to April 30, but no later than April 30.
Four-Month Staggered Registration (One County-Talbot)

Talbot County has adopted a 4 month staggered registration system so license plates and registrations must be renewed as follows:

For Individuals or Lessees that Are Not Businesses in Talbot County

<table>
<thead>
<tr>
<th>If Birth Month* is:</th>
<th>Registration Period is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>January, February, March</td>
<td>January 1 - January 31</td>
</tr>
<tr>
<td>April, May, June</td>
<td>February 1 - February 29</td>
</tr>
<tr>
<td>July, August, September</td>
<td>March 1 - March 31</td>
</tr>
<tr>
<td>October, November, December</td>
<td>April 1 - April 30</td>
</tr>
</tbody>
</table>

*Month of birth of the owner whose name appears first on the title or other record of ownership when the vehicle does not require a Georgia title.

For Businesses, Lessees that are Businesses or Entities that are not Individuals – Talbot County

- **January 1 – January 31** for the owner whose ‘business name appears first on the title or other record of ownership when the vehicle does not require a title and whose name begins with A, B, C or D.
- **February 1 – February 28 (February 29 in a Leap Year)** for the owner whose business name appears first on the title or other record of ownership when the vehicle does not require a title and whose name begins with E, F, G, H, I, J or K.
- **March 1 – March 31** for the owner whose business name appears first on the title or other record of ownership when the vehicle does not require a title and whose name begins with L, M, N, O, P, Q or R.
- **April 1 – April 30** for the owner whose business name appears first on the title or other record of ownership when the vehicle does not require a title and whose name begins with S, T, U, V, W, X, Y or Z.

Registration Deadline on Saturday, Sunday or Holiday

No matter what the registration system, if the renewal deadline falls on a Saturday (unless the tag office is open on Saturday), Sunday or holiday, the deadline is the next business day.

Renewal Decals

Renewal decals, also known as revalidation decals, are issued to most category license plates and the cost of a decal is the same as a tag. Decals are not issued for vehicles that are issued government, government motorcycle, permanent trailer, or permanent trailer replacement tags.

Renewal decals are also issued for private or for-hire trucks or truck tractors that weigh over 26,000 pounds.

In those years when decals are issued to renew a license plate and vehicle registration, renewal decals must be applied for by midnight on the last day of an owner’s registration period. The expiration date on the owner’s registration is the date by which the vehicle’s registration must be renewed. If the expiration date is missed, late fees will be assessed and collected by the county tag office. If an owner fails to register a
vehicle by midnight on the last day of the owner’s registration period, the following penalties will be assessed and collected in addition to the usual tag fees and vehicle ad valorem taxes:

- 10% of the amount of ad valorem tax due ($5 minimum); and,
- 25% of the tag fee

In addition to monetary penalties, if a registration deadline is missed, law enforcement may issue a citation and impound the vehicle with the expired registration.

**Vehicles That Weigh Over 26,000 Pounds**

All registrations for vehicles (that are not registered in this state under the International Registration Plan (IRP) that weigh over 26,000 pounds must be renewed each year between December 1 and February 15.
Section 5 – REGISTRATION RENEWAL

License Plate Renewal

An application to renew a Georgia license plate with the purchase of a renewal decal may be made up to 30 days before the last day of the primary vehicle owner’s or the primary lessee’s registration period. The primary vehicle owner or the primary lessee is the vehicle owner or lessee whose name is shown first on the vehicle title or registration certificate. Failure to renew the registration of a vehicle by midnight on the last day of the primary vehicle owner’s or the primary lessee’s registration period will result in late fees being assessed and collected.

Renewal Notice

Renewal notices may be mailed to registered owners about 30 days before the beginning of the owner’s or the lessee’s registration period. If a vehicle is registered in a business name, a renewal notice is mailed 60 days before the beginning of the business registration period. If the county’s millage rate has been established at the time of printing, these notices will reflect the amount of ad valorem tax due. Other required registration fees may also be due, i.e. annual tag/decal fee, manufacturing fee (if you are requesting certain Dealer Registration Unit), annual special tag fee (if you are renewing certain Dealer Registration Unit), mailing fee (if the tag/decal is to be mailed to you) and liability insurance fees, etc. renewal notices may have been produced by the county tag office or by a vendor. If a renewal notice is received for a vehicle you no longer own, it may be destroyed. If a renewal notice is not received, please contact your county tag office as soon as possible. You are still required to renew your vehicle’s registration during your registration period even if you do not receive a renewal notice or if you receive an uncalculated total due renewal notice. Motor vehicle owners are encouraged to renew their motor vehicle tag registrations by mail or on-line, when on-line renewal is available in the registrant’s county of residence.

The Motor Vehicle Division does not collect ad valorem tax. Questions concerning ad valorem taxes should be directed to your county tag office.

Corrections to Renewal Notice

If you receive a vehicle renewal notice with incorrect information, first follow the instructions that may appear on the front of the notice in the ‘Message from your Tax Commissioner’ area. If there are no instructions in this area, contact your county tag office.

If you have not received a renewal notice by the first week of your registration period or you have received an uncalculated or incorrect renewal notice, contact your county tag office immediately for instructions.

Internet (Online) Registration Renewal

If you live in a county that allows Internet Registration Renewal and you have received a renewal notice indicating on-line renewal is available in your county, you may be able to renew your Georgia license plate on-line.

For registering on-line, a $4.95 convenience fee is charged for each credit or debit card transaction. The State, the Department of Revenue and the counties do not receive any of the cost of the convenience fees. This convenience fee is in addition to the other fees and taxes due at the time of renewal. Your renewal notice should reflect the total fees due, excluding the convenience fee. You will know the actual cost before you complete the transaction. You may cancel at any time before the transaction is complete.
**Kiosk at Retail Locations**

Vehicle renewals can be completed at Kiosk located in many retail locations if you live in a participating county.  [https://dor.georgia.gov/mvd-self-service-tag-kiosk](https://dor.georgia.gov/mvd-self-service-tag-kiosk)
Georgia motor vehicle dealers are required to issue dealer-issued temporary tags to vehicle purchasers. A dealer-must issue one free temporary tag to a retail customer.

- All temporary dealer-issued temporary tags must be issued by the Department, be machine printed and must be numbered with a separate and distinct number at the point of issuance.
- All sellers and distributors of dealer-issued temporary tags must maintain an inventory record of the dealer-issued temporary tags by number and purchaser.

Dealer-issue temporary tags are not issued for trailers and other vehicles that are not self-propelled; vehicles that must be registered under the provisions of the International Registration Plan (IRP); vehicles that are sold or transferred by salvage motor vehicle dealers; or vehicles on which total loss claims have been paid by insurers.

If the purchaser of a vehicle trades in a vehicle to the dealership at the time of purchase of another vehicle, the tag must be removed from the trade-in vehicle. Once the registration has been transferred to the newly purchased vehicle at the owner’s county tag office, the tag from the trade-in vehicle should be affixed to the newly purchased vehicle.

During the 30-day period of time the owner must apply for the transfer of the tag from the trade-in vehicle to the newly purchased vehicle at his/her county tag office, the dealer’s bill of sale or dealer’s invoice of sale for the newly purchased vehicle must be carried in the vehicle along with the tag and registration certificate for the trade-in vehicle.

The vehicle owner will be unable to transfer the tag registration from the trade-in vehicle to the newly purchased vehicle until a title has been applied for the newly purchased vehicle, when a title is required. Licensed dealers are required by law to apply for and obtain a title in their customer’s name for the vehicles they sell when the vehicles require a title but the dealers are not required to apply for or transfer the tag. To avoid fines and/or possible license revocation, the dealer must apply for a title within 30 days of the date of sale.

The dealer-issue temporary tag is valid for 30 days from the purchase date and must be displayed in the same space as the permanent metal tag is displayed on the motor vehicle. The dealer cannot issue a replacement or extend the expiration date of the dealer-issue temporary tag. Additional temporary tags are only issued at the county tag offices.

The dealer-issue temporary tag should be surrendered to the county tag office when the metal tag/registration is issued. County tag offices are authorized to destroy any temporary tags surrendered to them.

**Application to Extend Initial Registration Period**

If the selling dealer has not provided the purchaser with a title or proof that a title has been issued within 5 business days before to the expiration date of the dealer-issue temporary tag so the purchaser can register the vehicle and obtain a tag or tag transfer, the purchaser’s county tag office may grant one 30 day extension of the initial registration period. The initial registration period is the 30 day period immediately following the date of purchase of a new or used vehicle.
To apply to extend the initial registration period, the purchaser must do the following:

1. The purchaser must complete an Application to Extend Initial Registration Period for a Motor Vehicle Purchased from a Georgia Motor Vehicle Dealer, form T-226. This form must be typed, hand printed, or electronically completed and printed and signed by the vehicle owner. Original forms without alterations or corrections must be submitted. Photocopies or forms containing alterations or corrections will not be accepted. If the vehicle is jointly owned, only one of the owners is required to sign this application. From the department’s website, www.dor.ga.gov, motor vehicle tag and title forms can be electronically completed and printed for signing and submission by mail or in person to the county tag office.

2. This form must be submitted to the county tag office in the county in Georgia where the purchaser resides. If the vehicle is used in connection with an established business, this form must be submitted to the tag office in the county in Georgia where the business is located.

3. The Application to Extend Initial Registration Period for a Motor Vehicle Purchased from a Georgia Motor Vehicle Dealer, form T-226, must be submitted with a copy of the dealer’s invoice of sale and the dealer-issue temporary tag issued by the Georgia motor vehicle dealer.

4. **Dealer-Issue Temporary Tag is Within Five-Days of Expiration** - When a person that has recently purchased a vehicle from a Georgia dealer and that dealer has not applied for a title in the name of the purchaser within 25 days of the date of sale, the purchaser may apply for an extension to the Dealer-Issue Temporary Tag. The purchaser or dealer shall submit a completed Extension of Initial Registration Permit Application, form T-226, in duplicate, accompanied by the purchase agreement, proof of insurance and the expiring Dealer-Issue Temporary Tag to the county tag office. The county tag office shall then issue a Tag Agent Temporary Operating Permit to expire 30 days after the expiration of the Dealer-Issue Temporary Operating Permit. The county tag agent should advise the customer that the dealer is required to apply for a title for the vehicle in their name. If the dealer is an independent dealer (sells used motor vehicles) and the dealer has failed to obtain a title or has failed to apply for a title in the required timeframe (30 days from the date of sale), the customer may submit a complaint to the Used Motor Vehicle Dealer Board.
Section 7 – TEMPORARY OPERATING PERMITS

The county tag office may issue a 30 Day Temporary Operating permit to the vehicle’s registered owner under the following circumstances:

- **Vehicle Purchases From a Source Other Than a Georgia Registered Dealer** - Both Registration and Title for a newly purchased motor vehicle from a source other than a registered dealer must be applied for at the owner’s County Tag Office no later than seven (7) business days after the Date of Purchase. The County Tag Office may issue a temporary license plate which is valid for thirty days. Ref: §40-2-29 of Georgia Law. A link is available from the department’s website, [www.dor.ga.gov](http://www.dor.ga.gov), to the Georgia Code.

- **Tags Not in the County Tag Office’s Inventory** - When an owner registers a vehicle and requests a tag not in the county tag office’s inventory, the county tag office shall proceed with the registration process and issue a 30 Day Temporary Operating permit. The permit should be completed by printing the expiration date, vehicle identification number (VIN), make of vehicle, year and the county where the temporary operating permit is issued through the GRATIS system. This 30 Day Temporary Operating Permit should be given to the registrant for their use in operating the vehicle until the tag is received. The registrant should affix the 30 Day Permit to the vehicle’s rear window where it is visible from the outside. Ref: §40-2-8 of Georgia Law. A link is available from the department’s website, [www.dor.ga.gov](http://www.dor.ga.gov), to the Georgia Code.

The county tag office personnel shall record and log temporary operating permits not issued on the GRATIS system using the customer’s name, vehicle information and issue date. Only a temporary license plate issued by a registered dealer or the county tag office will be considered valid. Any other type of temporary license plate is considered unlawful. State law requires all motor vehicles operated on Georgia roads and highways to be registered.
Section 8 – TRANSFER OF OWNERSHIP OF A MOTOR VEHICLE

All license plates are issued to the vehicle owner; therefore, when an owner sells or transfers the ownership of a vehicle, the owner must remove the tag from the vehicle before the sale or ownership transfer.

Current tags and revalidation decals must be transferred from one vehicle you no longer own to another vehicle you purchase or acquire within 7 days (40-2-29) of the vehicle’s purchase or transfer date. The tag is transferable to another vehicle the same owner acquires as long as both vehicles require the same class of tag. For example, if a car is sold and a light weight pick-up truck that weighs 14,000 pounds or less is purchased, the tag and registration from the car may be transferred to the pick-up truck at the owner’s county tag office because both vehicles require the same class of tag. However, if a car is sold and a trailer is purchased, the tag and registration from the car cannot be transferred to the trailer because the car and trailer are issued different classes of tags.

A permanent trailer tag or permanent trailer replacement tag plate cannot be transferred to another trailer even if the owner is the same.

A current registration and tag means that the month, day and year of expiration have not passed.

General Rules

1. The seller should remove the tag from the vehicle before it is sold.
2. If a vehicle that is registered in Georgia is purchased, the seller must provide the purchaser with a legible copy of the vehicle’s registration, a/k/a tag receipt, and, if the vehicle requires a title, the original valid title, assigned to the purchaser(s) using their full legal name(s). An individual’s full legal name is their complete name as it appears on their valid Georgia driver’s license or Georgia identification card.
3. The seller must provide the purchaser with a legible copy of the vehicle’s current registration certificate and a signed bill of sale, when the vehicle does not require a title.
4. If a vehicle is purchased and the previous owner’s tag has been left on the vehicle, it should be removed from the vehicle and returned to the previous owner, if possible. If this is not possible, it should be surrendered to your local county tag office.
5. If the county tag office verifies current registration information on the statewide tag and title database, GRATIS, copies of registrations are not required when registering the vehicle in the buyer’s name.

Transfer of a Current Tag and Registration Certificate

In order to transfer a current registration and license plate from a vehicle that the owner no longer owns to another vehicle the owner purchases or acquires, the following documents and fees and taxes must be submitted to the new owner’s county tag office:

1. Application - A completed and signed MVD tag and/or title application form MV-1. This application must be typed, electronically completed and printed or hand printed in the vehicle owner’s full legal name and signed. Original forms without alterations or corrections must be submitted. Photocopies or forms containing alterations or corrections will not be accepted. For individuals, please enter each
owner’s full legal name, valid Georgia driver’s license number or Georgia identification card number and signature in the spaces provided. An individual’s full legal name is his/her complete name as it appears on his/her valid Georgia driver’s license or Georgia identification card. Photocopies or forms with alterations or corrections are not accepted.

2. **Proof of Ownership** - One of the following:
   a. An original valid assigned title, when the vehicle requires a title; or,
   b. An original bill of sale and certificate of registration from the previous owner when the vehicle does not require a title. If the previous owner’s Georgia certificate of registration is not submitted, the county tag office must verify registration by inquiry into the GRATIS.

3. **Emissions Inspection** - Proof, in counties having emissions inspection requirements, that the vehicle has passed the emissions inspection requirements or the vehicle is exempt may be required. Thirteen metro-Atlanta counties have emissions inspection requirements.

4. **Insurance** - Acceptable proof that the newly acquired vehicle is insured with the required mandatory Georgia liability insurance.

5. **Registration or Verification** - Registration for the tag being transferred or verification by the county tag office personnel that the tag is issued in the same name is required. Verification by the county tag office personnel must include inquiry into the GRATIS tag and title database.

6. **Payment** – Pay all fees and taxes due with cash (in-person only), check or money order made payable to the Office of the Tax Commissioner. Please do not remit cash through the mail! Counties require personal checks to be imprinted with a local bank’s address. Out-of-state checks are not accepted. Contact the county tag office for additional methods of payment. The applicable fees are: $18 title application fee, when the vehicle requires a title and a title is applied for within *7 days of the purchase or the ownership transfer date, and the $5 tag transfer fee. If the tag being transferred is not charged a tag fee by law, then the $5 tag transfer fee is not required. Please do not remit cash through the mail! If a title is not applied for within 30 days of the purchase or ownership transfer date, a $10 title penalty fee must be included in your payment. *

**Transfer of an Expired Tag and Registration Certificate**

If the tag and registration have expired (month, day and year of expiration on the registration have already passed) for a vehicle no longer owned, and transfer is being made to a newly purchased or acquired vehicle, the following must be submitted to the applicable county tag office together:

1. **Application** – A completed and signed MVD tag and/or title application, form MV-1 must be submitted in the registered owner’s full legal name for the newly acquired vehicle. This application must be typed, electronically completed and printed or hand printed in the registered owner’s full legal name and signed by the registered owner. Original forms without alterations or corrections should be submitted. Photocopies or forms containing alterations or correction will not be accepted! An individual’s full legal name is his/her complete name as it appears on his/her valid Georgia driver’s license or Georgia identification card. If jointly owned, each individual owner’s full legal name, Georgia driver’s license or Georgia identification card number and signature are required. When applying in person, the individual applicant must present his/her valid driver’s license or state-issued identification card. Most counties require first time registrants to apply in-person.

2. **Proof of Ownership** - One of the following:
a. An original assigned title, when the vehicle requires a title; or,
b. An original bill of sale and a copy of the previous owner’s registration when the vehicle does not require a title. If the previous owner’s registration is not submitted, the county tag office personnel must verify registration by inquiry into the GRATIS tag and title database.

3. Emissions Inspection - Proof, in counties having emissions inspection requirements, that the newly purchased or acquired vehicle has passed the emissions inspection requirements may be required at the time of registration. Thirteen metro-Atlanta counties have emissions inspection requirements.

4. Insurance - Acceptable proof that the newly acquired vehicle has the required Georgia liability insurance.

5. Registration or Verification - The registration certificate, a/k/a tag receipt, for the tag being transferred to the newly purchased/acquired vehicle or verification by the county tag office personnel that the tag being transferred is issued in the buyer’s name. Verification by the county tag office must include an inquiry into the GRATIS tag and title database.

6. Payment - Pay all fees and taxes due with cash (in-person only), check or money order made payable to the Office of the Tax Commissioner. Please do not remit cash through the mail! Counties require personal checks to be imprinted with a local bank’s address. Out-of-state checks are not acceptable. Contact your county tag office for additional methods of payment. The fees and taxes are as follows:
   a. $18 title application fee when the vehicle requires a title and application is made within 30 days of the date of purchase or ownership transfer;
   b. $20 tag/renewal decal fee;
   c. $5 tag transfer fee;
   d. applicable ad valorem and sales tax; and,
   e. any penalty fees due for late registration renewal or late application for title.

Note: The Title Ad Valorem Tax (TAVT) fee replaced the ad valorem and sales tax effective March 1, 2013.
Section 9 – REPLACEMENT LICENSE PLATE (TAG)/RENEWAL DECAL

Original Lost, Stolen or Damaged

A replacement Georgia license plate and/or renewal decal can be obtained when a current Georgia tag and/or renewal decal is lost, stolen or damaged, by submitting the following to the registered owner’s tag office in the county in Georgia where they reside:

1. Application – A completed and signed Application for a replacement license plate and/or renewal decal, form MV-7, must be completed in the same registered owner(s)’ name(s) as the current tag and/or renewal decal were issued. Applications must be completed in detail - typed, electronically completed and printed, or hand printed in the registered owner’s full legal name showing their current address. Original forms without alterations or correction must be submitted. Photocopies or forms containing alterations or corrections will not be accepted. The registered owner’s full legal name must be used, which for individuals is their complete name as it appears on their valid Georgia driver’s license or Georgia identification card. If the vehicle is jointly owned, each individual owner’s full legal name, valid Georgia driver’s license or Georgia identification card number and signature are required. This form must also reflect the tag number and/or the decal number that has been lost, stolen or damaged. If the application is in a company name, an authorized representative of the company must sign the application showing his/her position or job title with the company, i.e. owner, president, etc., after his/her signature. A post office box number may be shown as the mailing address as long as a street address or rural route address is also shown.

2. Insurance - The vehicle must be insured with the required mandatory Georgia liability insurance before a replacement tag or decal is issued. The county tag office will make an inquiry into the GRATIS tag and title database to see if the vehicle has a valid insurance indicator on the vehicle’s tag and title record or will make sure acceptable proof of insurance is presented.

3. Police Report or form T-185 - If the tag/renewal decal is missing or was stolen, it must be reported to the police department and a copy of the police report must accompany the application for replacement tag/renewal decal. In the case of non-receipt by mail, the owner cannot be charged a fee by law enforcement for a copy of the police report. The form MV-7 or an MVD tag and/or title application, form MV-1 will not be processed without a copy of the police report unless the tag/renewal decal is damaged and is not lost or stolen. In lieu of a police report, the damaged tag/renewal decal must be surrendered to the county tag office. When a copy of the police report cannot be obtained, form T-185 (Report of Lost, Stolen or Mutilated License Plate and/or Renewal Decal or Georgia IRP License Plate) must be completed and submitted.

4. Payment - The tag and/or renewal decal replacement fee of $8 must be remitted. Pay this fee with cash (in-person only), check or money order made payable to the Office of the Tax Commissioner. Please do not remit cash through the mail! Counties require personal checks to be imprinted with a local bank’s address. Out-of-state checks are not accepted. Contact your county tag office for additional methods of payment.

Original Tag/Decal Lost in the Mail

If the tag and/or renewal decal were lost in the mail before receipt by the registered owner, a replacement tag and/or renewal decal can be issued ‘free of charge’ under certain conditions.

The registered owner must report the non-receipt of the tag/renewal decal to law enforcement and obtain
a copy of the police report. The police report must be submitted with the application for replacement tag and/or renewal decal. In the case of non-receipt by mail, the owner cannot be charged a fee by law enforcement for a copy of a police report.

When a tag/renewal decal, mailed by the issuing agency, is lost in the mail before the registered owner’s receipt, the registered owner must apply for a replacement tag and/or renewal decal within 90 days of the mailing date of the original tag/decal by submitting the following to his/her county tag office:

1. **Application** - A completed and signed application for replacement license plate and/or renewal decal, form MV-7 or a completed and signed MVD tag and/or title application, form MV-1, must be submitted. This application must be typed, electronically completed and printed or legibly hand printed in the registered owner’s full legal name and signed by the registered owner. Original forms must be submitted without alterations or corrections. Photocopies or forms containing alterations or correction will not be accepted! If the vehicle is jointly registered, each owner’s full legal name, valid Georgia driver’s license or Georgia identification card number, and signature are required. An individual’s full legal name is his/her complete name as it appears on his/her valid Georgia driver’s license or Georgia identification card.

2. **Affidavit** – An original completed and signed form T-200, affidavit of non-receipt of an original license plate/renewal decal, must be submitted. This form must be typed, electronically completed and printed or legibly hand printed. The original form must be submitted without alterations or corrections. The signature(s) on this form must be notarized. In addition to signing, the notary public must affix his/her notary seal or stamp and enter the date his/her notary commission expires in the spaces provided.

3. **Police Report or form T-158** - A copy of the police report indicating the registered owner reported the tag and/or renewal decal as ‘lost in the mail’ must be submitted. If a copy of a police report cannot be obtained, form T-158 (report of lost, stolen or mutilated license plate and/or renewal decal or Georgia IRP license plate) must be completed and submitted with the above items. The original form must be submitted without alterations or corrections.

4. If the registered owner’s county of residence has changed since the mailing of the original tag and/or renewal decal, then the county tag office who issued the original tag/decal must provide the date the tag/decal were mailed.

**Lost or Mutilated Government Tags**

Upon proof of loss or mutilation (due to accidental or natural causes) of any government tag, the government agency may apply for a replacement government tag by submitting the following to the tag office in the county where the vehicle is based:

- **Application** – An original completed and signed application for replacement license plate &/or decal, form MV-7, must be submitted. Photocopies or forms containing alterations or corrections are not acceptable! This application must be typed, electronically completed and printed or legibly hand printed and signed by the agency’s authorized agent. From the department’s website, [www.dor.ga.gov](http://www.dor.ga.gov), this application can be electronically completed and printed for signing and submission by mail or in-person to the county tag office.

- **Tag** - If the government tag is mutilated, the mutilated tag must accompany the application.

- **Police Report** - A copy of the police report, if the tag is lost or stolen, must accompany the application.

- **Payment** – Cash (in-person only), check or money order for the government tag fee of $3 must be submitted made payable to the Office of the Tax Commissioner. Please do not remit cash through the mail! Counties require personal checks to be imprinted with a local bank’s address. Out-of-state
checks are not accepted. Contact your county tag office for additional methods of payment.

A person, firm, or corporation owning or operating any vehicle displaying a government license plate (after the ownership of the vehicle has been transferred to a non-government agency or when the vehicle is no longer used exclusively for government functions) shall be guilty of a misdemeanor.

**Replacement Registration Certificate, a/k/a Tag Receipt**

If a tag registration certificate, a/k/a tag receipt, is lost, stolen, damaged or becomes illegible, any dealer or owner of the vehicle may apply to any county tag office in this state for a replacement of the last registration certificate issued.

The following procedures must be followed when applying for a replacement registration:

1. **Application** – An original completed and signed, application for a replacement registration certificate, form MV-5, must be submitted to any county tag office in this state in the same registered owner(s)’ name(s) as the current Georgia registration certificate was issued. This application must be typed, electronically completed and printed or hand printed and signed for submission by mail or in person. Photocopies or forms containing alterations or corrections will not be accepted! This form must reflect the tag number and renewal decal number issued to the vehicle. If the vehicle is registered showing joint ownership, each owner’s full legal name, valid Georgia driver’s license or Georgia identification card number and signature are required. If the vehicle is registered in a company name, the company’s authorized agent must sign this completed application and enter the company’s printed name above his/her signature and his/her position or job title after his/her signature.

   **Dealer** - The dealer is required to sign the application for a replacement registration certificate, form MV-5, in the space provided and record his/her current master dealer tag number and his/her twelve-digit permanent MVD-issued identification number when the dealer is applying for the registration.

   **Current Owner, When Vehicle is Registered in the Previous Owner’s Name** - The current owner must complete an application for a replacement registration certificate, form MV-5, in the previous registered owner(s)’ name(s), and provide the current title assigned to the current owner(s) or a bill of sale when the vehicle does not require a Georgia title. The current owner will be required to sign the application for a replacement registration certificate, form MV-5, in the space provided for his/her signature and record the words ‘current owner’ after his/her signature.

2. **Payment** – The fee for obtaining a replacement registration is $1 and must be remitted along with the completed and signed, application for a replacement registration certificate, form MV-5. Original forms are required without alterations or corrections. Please do not remit cash through the mail! When application is made by mail, a check or money order in the amount of $1 must be submitted made payable to the Office of the Tax Commissioner.

The county tag office is not required to report the issuance of replacement registration certificates to the Motor Vehicle Division and the county tag office retains the $1 fee.
Replacement County Name Decal

You may obtain a replacement county name decal free of charge from your county tag office upon request when your original county name decal is lost, stolen or damaged.

If your request is made in-person, you must present your valid Georgia driver's license or Georgia identification card, the damaged county name decal, when applicable, and your current tag registration certificate, a/k/a tag receipt.

If your request is by mail, please attach a copy of your current registration certificate (tag receipt) or include a complete description of your vehicle (i.e. Year model, make of vehicle and vehicle identification number) as well as the license plate number and the damaged county name decal, when applicable. Please be sure to provide your current address if your address has changed.
Section 10 – RELINQUISHMENT OF OWNERSHIP OF SPECIALTY LICENSE PLATE

Owners of prestige, college, commemorative or other special license plates (tags), not requiring special qualifications to obtain, may relinquish the ownership of the tag to another person or persons by providing them with:

- A completed Relinquishment of Personal Prestige, College, Commemorative, or Other Special License Plate Not Requiring Special Qualifications, form T-237 – typed, electronically completed and printed or printed legibly by-hand and signed. Both the owners relinquishing ownership and the persons accepting ownership of the tag must sign this completed form. The relinquishing owner should retain a copy of this completed and signed form for his/her files.
- Original registration certificate (tag receipt), retaining a copy for his/her files.
- The original license plate (tag)

Important: By signing the form and accepting the tag and registration certificate, the new owner understands that any applicable registration fees and vehicle ad valorem taxes will be calculated based on his/her registration period and not the registration period of the tag’s previous owner. The new owner of this special tag should not place this tag on the vehicle until it has been properly registered to him/her through his/her county tag office.

Note: Surviving spouses who are residents of this state are entitled to apply for the following military tags in their name through their county tag office as long as they do not remarry.

- Purple Heart Recipient
- Pearl Harbor Survivor
- Veterans or Retired Veterans of World War II, Korean War, Vietnam War, or Operation Desert Storm
- Veterans of the Chosin Reservoir Campaign of 1950 in North Korea
- Former Prisoner of War
- Medal of Honor
- Certified Firefighter

To do so, the surviving spouse must submit legible copies of the following documents to their county tag office with any applicable registration forms, fees and vehicle ad valorem tax due. If you did not receive a renewal notice showing the amount of ad valorem taxes due, then this information can be obtained from your county tag office. Ad valorem tax for most vehicles can be calculated from the department’s website, www.dor.ga.gov.

- Death certificate;
- Registration certificate (tag receipt);
- Marriage certificate
Section 11 – LICENSE PLATES: ORDERING, RECEIVING, INVENTORY

Georgia Correctional Industries supplies all the standard plates, specialty plates, decals, Temporary Operating Permits (TOPs), Handicap placards, and stickers (county name, municipality, In God We Trust, government, educator, etc.). GCI monitors the inventory maintaining a 4-6 week supply of Standard plates (AA, A1), top fifty specialty plates, and decals. Any issues with stock levels or needed any items not on the inventory can be ordered through the County Ordering Portal at https://gatags.iti4dmv.com using log-in credentials:

User name: gatags and Password: Gatags!!

Upon receipt of license plates (tags) or renewal decal, the tag agent should do the following:

Compare each box of tags and renewal decal to the bill of lading to determine that all boxes of tags and renewal decal shown on the bill of lading are included in the shipment.

1. The bill of lading will show the beginning and the ending tag and renewal decal numbers included with the shipment.
2. The beginning and ending tag and decal numbers are shown on the outside of each box or package.

Acknowledge receipt of the tags and renewal decal by accepting inventory.

If boxes are missing or are torn open and missing tags or renewal decal are detected, the items should be updated in GRATIS as follows: ‘M’ for missing or ‘D’ for damaged.

Check tags and renewal decal within each box once the seal is broken before issuing to ensure tags/renewal decal are in proper numerical sequence and none are missing, improperly printed or mutilated in any manner.

Temporary Operating Permit (TOP) Shipments

When a county tag agent receives shipment of temporary operating permits (TOP) from GCI the following steps should be completed:

1. Compares bill of lading shipment notice with permits received to ensure that all permits listed are received.
2. Acknowledges receipt of shipment by updating appropriate GRATIS database screens.
3. If shipment is incorrect, contacts the MVD County Helpdesk

In the event the temporary operating permits (TOP) have been damaged or are missing, the tag agent must enter the information in the GRATIS System as follows: ‘M’ for missing or ‘D’ for damaged.

There are 2 types of temporary operating permits (TOP), 30-day temporary operating permits (TOP) that are issued through GRATIS and can be marked as being received in GRATIS; and Dealer issued temporary operating permits (TOP) that are issued through a vendor by GRATIS.
Tag Envelopes and T-Serial Plates

Tag envelopes and T-Serial plates can be ordered through the DOR County Helpdesk by submitting the order form via email to: DOR-MVD-CountyHD@dor.ga.gov or via fax 678-747-6921.
Section 12 - AUDITS

A certain percentage of counties will be audited each month rather than all of them at the end of the year.

a. The day you take your inventory audit, contact MVD Accounting Office to signal the beginning of your audit at 404-724-7690*NOTE* Accounting will generate a GRATIS Inventory Report that shows current inventory on hand at the time of your audit. This report will be used to reconcile with, upon completion of your audit.

b. The day before you take the inventory audit, sort and arrange your inventory; i.e. license plates, T-serial plates, Temporary Operating Permits, decals; by type and series. You may pre-audit any inventory that will not be used the day you conduct this audit.

c. Verify physical count of all inventories on hand.
   - Plates
   - T-Serial Plates
   - Temporary Operating Permits
   - Decals(registration card)
   - Disabled Person Permits

d. Enter inventory count on Tag Inventory Report by plate type with beginning/ending series numbers, and total quantity.

   *NOTE* Feel free to use additional pages if necessary. (Make copies of the inventory report) Also, Prestige Tags (passenger/motorcycle) must be recorded individually on a separate sheet and attached to the inventory report.

e. After completion of the physical count, the Tax Commissioner will sign their name on the front of the inventory report “approved by” block.

f. Make copies of report for your records.

Issuing Refunds

Any account overages will result in a refund being issued, and all shortages will result in the county being invoiced.
Telephone assistance concerning a statement of account or refund is available from the Accounting/Audit Unit at (404)724-6904.

Electronic Funds Transfer

In an effort to streamline our business processes and provide increased efficiency surrounding our customer service initiatives, the Motor Vehicle Division would like to invite you to join our Electronic Funds Transfer (EFT) program. The EFT program will allow you to submit payments by transferring funds from your bank account directly to the Department of Revenue. Please note, this is not giving any permission for DOR to pull funds from your accounts and you remain in control of when and how much you submit each reporting period.
Inventories of tags, decals, temporary operating permits, county name decals, registration cards and T-serial plates must be maintained in secure storage at all times. The most desirable type of security storage is a safe where the combination is known only to one or two county tag office employees. The next desirable secure storage area is a locked wall cabinet where the keys are controlled by one or two county tag office employees. The next acceptable type of secure storage area is a locked storage room where the keys are controlled by one or two county tag office employees. Access to the secure storage area would be limited to the county tag office employees who have been approved by the county tag agent. Several examples of unacceptable storage arrangements are as follows:

1. Tag boxes stacked in the courthouse hallway.
2. Tag boxes stacked in the reception room of the county tag office.
3. Tag boxes stacked behind the counter in the county tag office.
4. Registration card boxes stacked behind the counter or on top of the counter in the county tag office.
5. Tag boxes and/or registration card boxes stored in county warehouse that are not separately secured and are accessible to county employees and others.
6. Tag boxes and/or registration card boxes stored in supply room which are uncontrolled and/or unattended.

The security and safeguard of the county tag office inventory must be maintained at all times!

The un-issued decals, tags, temporary operating permits (TOP) (s), county name decals, T-serial plates and registration cards should be secured and safeguarded at the end of each business day. It is recommended that, the cashier or employee designated to maintain control of the un-issued loose inventory, record the un-issued serial number in each series of tags, decals, registration cards, temporary operation permits (TOP) and T-serial plates at the end of each business day.

Upon opening for business the next day, the unused inventory should be verified against the previous day’s records prior to release to the counter. This method will enable the county tag office employee to determine if any inventory is missing or otherwise unaccountable.

The county tag agent is responsible for the box contents whenever the seal is broken and/or the box is opened. Whenever the seal is broken and/or the box is opened, a county tag agent employee should verify the contents of the box. If any of the contents of a box is missing or determined to be un-saleable, the items should be entered into the GRATIS database as ‘M’ for missing or ‘D’ for damaged. In the situation where the boxes are opened and ‘screened’ immediately upon receipt; missing or un-saleable items must be reported to the Motor Vehicle Division by the completion of form MVA-41. Also, the missing or un-saleable items must be recorded on the boxes prior to being put into inventory. The county tag office employee screening the box contents should always initial and reseal the box.

**Reporting and/or Surrendering Georgia License Plate (Tag)**

The form T-158C must be properly completed or it will be returned and can only be submitted for one of the reasons noted in Section 2 of this form.
Section 1: Show the complete mailing address of the company and the name of the authorized agent surrendering the tag. Check the appropriate box, under Reason for Report. You will be either surrendering a tag or declaring that there was ‘no tag’ on the vehicle. Check only one box.

Section 2: These are the only acceptable reasons for surrendering a tag and/or making a report of a surrender of a tag.

Section 3: Show the complete vehicle and tag information. The full and complete identification number of the vehicle must be shown or the form will be returned for this information. If no Georgia tag is submitted, do not show a tag number.

Section 4: Check the appropriate method of delivery to the Motor Vehicle Division or the local county tag office.

Section 5: This form must be signed by the authorized representative of the company surrendering the tag. Once the returned tag is entered in the GRATIS database, it is boxed and sent for destruction and cannot be retrieved.
Section 14 – HABITUAL VIOLATOR LICENSE PLATE

A regular category license plate will not be issued, renewed, transferred or replaced for any vehicle that a habitual violator owns or co-owns. Obtaining a new tag prior to the issuance/reinstatement of his/her driving privilege is a misdemeanor.

A person is a habitual violator if the person was:
• Convicted of driving under the influence of alcohol, drugs or other intoxicating substances 2 or more times in 5 years; and,
• Court ordered to surrender the tag(s) to any motor vehicle(s) that the habitual violator owns or co-owns; or,
• Surrendered the tag(s) to any motor vehicle(s) that the habitual violator owns or co-owns.

The court is required to notify the Motor Vehicle Division within 10 days after issuing the order to surrender the tag(s); order the surrender to the court of the tag(s) issued to any vehicle(s) a habitual violator owns or co-owns; and send the court order and the surrendered tag(s) to the owner’s county tag office.

Upon receipt of the tag(s) and court order, the county tag office shall fax a copy of the court order to: (404) 724-7678 which is the fax number for the Department of Revenue’s Motor Vehicle Division Stop File (DOR/MVD. The county tag agent shall, within 30 days of receipt, forward the surrendered tag(s) to the Motor Vehicle Division at the following address:

ATTN: Stop File
DOR/Motor Vehicle Division
P.O. Box 740381
Atlanta, Georgia 30374-0381

Upon receipt of the fax of the court order, the Motor Vehicle Division Stop File will place a habitual violator stop on all vehicles that the violator owns or co-owns to prevent the issue, renewal, replacement or transfer of any vehicle tag registration.

A habitual violator tag will be issued to a vehicle the habitual violator owns or co-owns as long as the following requirements are met:

• The habitual violator has been issued a provisional driver’s license marked limited, probationary or valid in Georgia only* OR
• The habitual violator’s driver’s license is suspended/revoked and the co-owner or other alternate driver is not an habitual violator
• The habitual violator’s driver’s license is suspended/revoked and the co-owner or other alternate driver has an unexpired and valid driver’s license
• The habitual violator’s driver’s license is suspended/revoked and the co-owner does not have another vehicle that he/she solely owns
• The habitual violator’s driver’s license is suspended/revoked and the alternate driver does not have another vehicle to drive
• The habitual violator’s driver’s license is suspended/revoked and the co-owner or other alternate driver depends on the habitual violator’s vehicle for the necessities of life; which are:
• Going to and from work
• Receiving scheduled medical care or obtaining prescription drugs
• Going to and from school/college/church

AND

• The habitual violator’s tag is applied for and ‘approved’
• The vehicle is insured*

To apply for a habitual violator license plate (tag), the following documents must be submitted to the applicant’s county tag office together:

1. A completed and signed Application for Issuance of a Special License Plate & Affidavit of Need & Eligibility, form T-215. This form must be typed, electronically completed and printed or legibly hand printed. The habitual violator and the alternate driver, if applicable, must sign this completed form and his/her signature(s) must be notarized. In addition to signing, the notary public must enter the date (day, month and year) he/she witnesses the signing of this form, affix his/her notary seal or stamp and enter the date (month, day and year) his/her notary commission expires. This form as well as other motor vehicle tag and title forms can be electronically completed and printed from the department’s website, www.dor.ga.gov, for signing and submission by mail or in-person.

2. A legible copy of the habitual violator’s driver’s license marked, limited, probationary or valid in Georgia only must be submitted with the completed and signed form T215 if the habitual violator has been issued a provisional drivers license and will drive the vehicle. If the habitual violator’s driver’s license is not a Georgia driver’s license, a certified Motor Vehicle Record (MVR) from the issuing state must be submitted.

3. A legible copy of the co-owner or other alternate driver’s license must be submitted if the co-owner or other alternate driver will drive the vehicle. If the co-owners or other alternate drivers license is not a Georgia driver’s license, a certified Motor Vehicle Record (MVR) from the issuing state must be submitted.

4. A copy of the insurance information card must be submitted. Insurance information must also be electronically updated to the department’s insurance database by the insurer unless a binder, declaration’s page, self-insurance or fleet insurance card is submitted.

5. A completed and signed MVD tag and/or title application, form MV-1. This application must be typed, electronically completed and printed or hand printed in the vehicle owner’s full legal name. An individual’s full legal name is his/her complete name as it appears on his/her valid Georgia driver’s license or Georgia identification card. Motor vehicle tag and title forms can be electronically completed and printed from the department’s website, www.dor.ga.gov, for signing and

   a. Submission by mail or in-person to the county tag office. This application must be completed in the same name as the name shown on the Application for Issuance of a Special License Plate & Affidavit of Need & Eligibility, form T-215.

6. The current registration certificate, a/k/a tag receipt, issued in the applicant’s name must be submitted.

7. A check or money order for the total fees/taxes due must be submitted made payable to the Office of the Tax Commissioner. The tag fee for a ‘habitual violator’ license plate, ‘AI’ tag category, is $20. Any ad valorem tax due must also be included in the check or money order. If the applicant did not receive a renewal notice showing the amount of ad valorem tax due, this information can be obtained from the applicant’s county tag office. Ad valorem tax for most vehicles can be calculated
from the department’s website, www.dor.ga.gov.

The county tag agent will issue a habitual violator and include the tag fee minus $1.00 agent’s fee with their transmittal report.

The Department of Revenue/Motor Vehicle Division will:
- Remove the habitual violator stop from the vehicle record if the application is approved.
- Sign, date, apply the DOR seal and mark the T-215 application as approved or denied and fax it to the county tag office.
- Replace the habitual violator stop from the vehicle record.

The county tag agent will:
- Collect the applicable ad valorem taxes and the $20 ‘AI’ tag category fee if the application is ‘approved’
- Issue 90 day temporary permit (TOP) for the ‘AI’ tag category if the application is ‘approved’
- File the original application, copies of the other required documents and the approved faxed application for one-year, return the denied application and supporting documents to the applicant
- The Department of Revenue/Motor Vehicle Division will:
  - Issue the habitual-violator tag and mail it to the owner within 5 days of the date the TOP is issued
  - File a copy of the approval and other required documents for three-year
  - File a copy of the denial and other submitted documents for three-year

**Important Notice Regarding Habitual Violator Court**

The Motor Vehicle Division will update all customers’ identification numbers or drivers’ license numbers with habitual violator indicators to prevent registration/titling of vehicles unless one of the following completed forms is submitted and approved:

- Form T-214, Purchaser’s Statement of Fact (title)
- Form T-215 Application for Issuance of a Special License Plate & Affidavit of Need & Eligibility
- Form T-218 Authorization to Apply for a Regular Issue License Plate Following the Reinstatement of Driving Privilege.

A regular-category tag will be issued, renewed, transferred or replaced for any vehicle a former, habitual violator owns or co-owns.

For the purpose of vehicle registration, a person is a former habitual violator if the person’s driving privilege has been reinstated by the issuance of:
- A non-provisional driver’s license issued without any restricting or limiting notations.

A regular-category tag will be issued to any vehicle solely owned by or co-owned with the former habitual violator as long as the following requirements are met:
- A regular-category tag is applied for and approved
- The driver’s license of the former habitual violator has been reinstated and does not contain any restricting or limiting notations
- The driver’s license of the former habitual violator has been reinstated and does not contain any restricting or limiting notations and any co-owner of the vehicle is not a habitual violator
The vehicle is insured

To apply for a regular-issue tag following the reinstatement of the former habitual violator’s driver’s license, the following requirements must be met:

- A regular-category tag is applied for and approved
- The driver’s license of the former habitual violator has been reinstated and does not contain any restricting or limiting notations
- The driver’s license of the former habitual violator has been reinstated and does not contain any restricting or limiting notations and any co-owner of the vehicle is not a habitual violator. The vehicle must be insured.
- A completed ‘Authorization to Apply for a Regular-Issue License Plate Following the Reinstatement of driving privilege’, form T-218, must be completed by the vehicle’s owner and submitted to his/her county tag office as follows:
  - Form T-218 is available from the department’s website, www.dor.ga.gov. From our website, this form can be electronically completed and printed for signing and submission by mail or in person. The former habitual violator must sign this completed form.
  - A legible copy of the driver’s license of the former habitual violator must be submitted.
  - A certified Motor Vehicle Record (MVR) must be submitted from the state that issued the driver’s license
  - A legible copy of the insurance information card must be submitted. Insurance information must also be electronically transmitted by the insurer unless a valid binder, declaration page, self-insurance or fleet insurance information card is submitted.
  - The DOR/MVD will sign, date and apply the DOR seal to form T-218 if the authorization is ‘approved’ and shall fax the approved form to the county tag office.
  - Deny the authorization and fax the unsigned, undated form T-218 to the county tag office with the reasons for rejection shown.

The county tag office will:
- Collect applicable ad valorem taxes and tag fees if the application is approved
- Issue a tag if the application is approved
- File the original form T-218, copies of the other required documents and the approved, faxed form T-218 for three-year.
- Return any denied application and supporting documents to the applicant

The DOR/MVD will:
- File a copy of the approval and other required documents for three-year.
- File a copy of the denial and other submitted documents for three-year.
Section 15 – TAG SERVICE COMPANIES (GEORGIA)

Below you will find the following:

- A copy of the Georgia laws and rules and regulations pertaining to tag service companies,
- An application for tag service company registration,
- Power of attorney. form T-8A, and,
  - The power of attorney, form T-8A, appointing a person within the tag service company must be completed and attached to each application being submitted for processing. These procedures for tag service companies are retroactive and shall apply to persons who have processed applications in the past as well as the present.
- Plus other information pertaining to tag service companies.


(a) The commissioner is authorized and directed to promulgate rules and regulations governing the processing by private persons, in any manner whatsoever, of applications for the registration of vehicles.

(b)(1) The tax commissioner of each county shall be authorized to require any private person processing applications for the registration of vehicles pursuant to subsection (a) of this Code section to give an annual fidelity bond in the amount of $50,000 with good and sufficient surety or sureties, licensed to do business in this state, payable to, in favor of, and for the protection of either the payee, taxpayer, or the tax commissioner of the county in which such person processes such applications. Such bond shall be posted prior to the beginning of business operations each year and satisfactory proof of such bond shall be filed in the office of the tax commissioner requiring such bond prior to the beginning of business operations each year.

(2) Any person who violates any provision of paragraph (1) of this subsection shall be guilty of a misdemeanor.

Tag Service Companies Revenue Rule/Regulations

§560-10-28-.01 – Tag Service Company

(1) Defined. Any private person, firm, partnership, or corporation engaged within this State in the service of completing motor vehicle license tag application forms, computing motor vehicle tag fees and/or ad valorem taxes or handling motor vehicle license tag application forms in any manner whatsoever on behalf of and for another is a tag service company for the purpose of this chapter, except as otherwise provided in paragraph (2).

(2) Exceptions. Any private person, firm, partnership, or corporation lawfully operating within this State as a new or used motor vehicle dealer who completes motor vehicle license tag application forms, computes tag fees and motor vehicle ad valorem taxes and handles such applications on motor vehicles bought or sold by such dealership businesses shall not be a tag service company for the purpose of this chapter.

§560-10-28-.02 – Registration

Any private person, firm, partnership, or corporation qualifying and acting as a tag service company under the definition as set forth in this chapter shall, before engaging in such service, comply with the following registration requirements on an annual calendar basis:

(a) Each tag service company shall register with the Georgia State Revenue Commissioner at least 30 days before commencing business, through the office of the local county tag agent in the county where the main business office of the tag service company shall be located. The registration form shall be signed and sworn to by the owner(s) of said company, or if said company is a corporation, by the president and secretary, and shall contain the following information:

1. The complete names and home addresses of all individuals with ownership interests in said tag service company and the length of time such individuals have resided at such address.
2. The complete names, addresses and telephone numbers under which such service shall operate including all branch offices of said service. (Cell phone numbers are not acceptable).
3. A list of the counties in this State in which said service will do business.
4. A statement that all city and county business license ordinances has been complied with and the date such business licenses were obtained.
5. The complete names of all employees and associates of said service and a description of any experience that such employees and associates have had in completing motor vehicle license tag application forms and computing motor vehicle ad valorem taxes.
6. The complete names of each owner, employee and associate of said service who has been engaged in the same or similar service in the 3 years prior to the date of registration and the names and addresses of any such service companies with which such individuals were previously associated.


§560-10-28-.03 Submission of Documents, Fees and Taxes

(1) Documents, Fees and Taxes to be Submitted - Each motor vehicle license tag application to be submitted by a tag service company for or on behalf of another, before being delivered to the appropriate county tag agent, shall:
(a) Be completed in full with all questions answered, be signed by the applicant or his/her duly appointed representative, and
(b) Be accompanied by cash, check or money order, acceptable to the county tag agent and made payable to the Office of the Tax Commissioner, for the exact amount due for tag fees, ad valorem taxes and other necessary fees, and
(c) Be accompanied by a properly completed and executed power of attorney, form T-8A, as prescribed by the State Revenue Commissioner; no other power of attorney form shall be acceptable.

(2) When Documents, Fees and Taxes Submitted - Each license tag application received by a tag service company to be submitted for or on behalf of another shall be delivered to the appropriate county tag agent with all the necessary fees and documents necessary for the issuance of a motor vehicle license tag no later than three working days after being received by the tag service company.

(3) Accounting of Documents, Fees and Taxes - Each tag service company shall deliver a complete list of all applications such tag service company has received on a weekly basis. Such list shall contain the names of the applicants for whom he/she is acting, a description of the vehicle by year, make and model and the amount of fees and tax funds submitted with the application for such applications received during the week preceding the report. At the time the license tag applications received by the tag service company are being delivered to the appropriate county tag agent, the tag service shall deliver to the county tag agent an
accounting list for the applications being delivered. Such list shall contain the name of the applicants for whom he is acting, a description of each vehicle applied for by year, make and model, and the amount of fee and ad valorem tax funds submitted for each application.

(4) **Deficiency of Tag Fees and Ad Valorem Taxes** - Any deficiency in the amount of payment for tag fees and ad valorem taxes due with each motor vehicle license tag application submitted by a tag service company shall be paid by the tag service company submitting same.

(5) **Electronic Communications** - A tag service company may use electronic or similar means in lieu of the document, signature, power of attorney and delivery requirements of paragraphs 1, 2, and 3 of this Rule. In handling a motor vehicle license tag application electronically, a tag service company shall be required to employ procedures acceptable to the county tag agent for the applicant to confirm the accuracy of all information submitted and to authorize the tag service company to submit the application. In addition, if a motor vehicle license tag application is processed electronically, payment may be submitted in a form other than required by paragraph 1 of this Rule which is acceptable to the county tag agent.

(6) **Access to Motor Vehicle Registration Records** - A tag service company which enters into an agreement to provide electronic registration or renewal of motor vehicles with the commissioner or a county tag agent shall be authorized to receive the addresses of applicants in order to verify applications for registration or renewal; and, in addition, shall be authorized to receive the following motor vehicle registration records in order to register or renew any motor vehicle:
   (a) The vehicle identification number;
   (b) The license tag number;
   (c) The date of expiration of the registration; and
   (d) The amount of tax owed.

(7) **Restrictions on Use of Records** - Unless permission is otherwise provided by the applicant, a tag service company shall not use an applicant’s motor vehicle registration records for any purpose other than the provision of services regulated under this chapter, nor disclose such records to any person, firm, partnership, or corporation.


§560-10-28-.04 **Certain Advertising Prohibited.**

No tag service company shall hold itself out as being affiliated with or being endorsed by the Georgia State Revenue Department or its duly authorized county tag agents, nor shall any tag service company employ any advertising method nor present any advertisement that would tend to establish the existence of any affiliation with or endorsement by the Georgia State Revenue Department or its duly authorized county tag agents.

Tag Service Company Registration Form

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<tr>
<th>Primary Name of Tag Service Company:</th>
<th>State of Georgia, County of:</th>
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**Instructions**: This registration form must be typed, electronically completed and printed, or legibly hand-printed in blue or black ink. The owner or official of the company must sign this registration certifying that the information shown is correct.

**Section I**

**A. (For use by non-incorporated Tag Service Companies)** – In the spaces below record the full legal name(s) and residence address of all individuals with ownership interest in the tag service company and the length of time such individual(s) have resided there. Check here □ if extra pages are included.

<table>
<thead>
<tr>
<th>Full Legal Name of Owner(s)</th>
<th>Home Address including city, state &amp; zip</th>
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<tbody>
<tr>
<td>GA Driver’s License Number</td>
<td>Length of Time in Residence</td>
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<tr>
<td>Full Legal Name of Owner(s)</td>
<td>Home Address including city, state &amp; zip</td>
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<tr>
<td>GA Driver’s License Number</td>
<td>Length of Time in Residence</td>
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<tr>
<td>Full Legal Name of Owner(s)</td>
<td>Home Address including city, state &amp; zip</td>
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<tr>
<td>GA Driver’s license number</td>
<td>Length of Time in Residence</td>
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**B. (For use by Incorporated Tag Service Company)**

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<th>Full Legal Name of Corporation</th>
<th>Date Incorporated</th>
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<tr>
<td>Full Legal Name of Corporation</td>
<td>State Incorporated</td>
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### Section II

Record the full legal name(s), address(s) & telephone number(s) that such tag service company shall operate including all branch offices. Check here □ if extra pages are included.

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<th>Full Legal Name of Tag Service Company</th>
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### Section III

You will submit this Tag Service Company registration form to the county where you reside or the county where the corporation is located. You must provide a copy of this ‘approved’ registration, bond and the business licenses or permits to the tag office(s) in those counties where you will be or intend to do business. List those counties’ names below:

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<th>County Name</th>
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### Section IV

Business Licenses or Permits. Attachment A: Attach legible copies of the current business license(s) or permit(s) from the cities or counties in this state where this Tag Service Company is licensed to do business.

### Section V

Resume’ of Experience Attachment B: Attach the name(s) of the employee(s), associate(s) and manager(s) in the Tag Service Company; their dates of employment along with a short description of the specific training and/or experience each employee and associate has had in completing motor vehicle applications and/or related forms and computing and collecting motor vehicle fees and/ad valorem taxes. Give details of the same or similar service in the last three (3) years prior to the date of this registration; the names and addresses of any tag service company with which such individuals were previously associated.
Tag Service Company Affidavit

I, (We), the undersigned owner(s) of ________________________________

(Name of Tag Service Company)
do hereby affirm that the foregoing information is true and correct. I/We also have received and read a copy of the rules and regulations promulgated by the Georgia Department of Revenue governing the operation of tag service companies within this State and will comply with same.

Sworn to and subscribed before me this ______________ of __________________________, ________.

(Day)                                                     (Month)                                           (Year)

________________________________________________________   _______________________________________________________
(Notary Public’s Signature & Notary Seal or Stamp)                                                           (Printed Name & Georgia Driver’s License Number)

________________________________________________________   _______________________________________________________
(Notary Public’s Signature & Notary Seal or Stamp)                                                           (Printed Name & Georgia Driver’s License Number)

________________________________________________________   _______________________________________________________
(Notary Public’s Signature & Notary Seal or Stamp)                                                           (Printed Name & Georgia Driver’s License Number)

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(Notary Public’s Signature & Notary Seal or Stamp)                                                           (Printed Name & Georgia Driver’s License Number)

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(Notary Public’s Signature & Notary Seal or Stamp)                                                           (Printed Name & Georgia Driver’s License Number)

________________________________________________________   _______________________________________________________
(Notary Public’s Signature & Notary Seal or Stamp)                                                           (Printed Name & Georgia Driver’s License Number)

________________________________________________________   _______________________________________________________
(Notary Public’s Signature & Notary Seal or Stamp)                                                           (Printed Name & Georgia Driver’s License Number)

Affidavit of Corporate Officer

I, __________________________________________, of ________________________________

(Name of Corporate Officer & Position or Job Title)                                                          (Name of Corporation)
do hereby affirm that the foregoing information is true and correct. I also state that

________________________________________________________________________________________

(Name of Corporation)

has received a copy of the Rules and Regulations promulgated by the Georgia Department of Revenue governing the operation of tag service companies within this state, has read and will comply.

Sworn to and subscribed before me this ___________       __________________________________________

(Day)                 (Printed Name & Position or Job Title of Corporate Officer)

___________________________________________ _________
(Month)                                        (Year)                   ___________________________________________

(Corporate Officer’s Signature)

_____________________________________________________
(Notary Public’s Signature & Notary Seal or Stamp)

_____________________________________________________
(Date Notary Commission Expires)

_____________________________________________________
(Business Telephone Number including area code)
Power of Attorney – Tag Service Company

I hereby appoint:

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<th>Full Legal Name of Appointed Attorney-in-Fact</th>
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of Tag Service Company’s Full Legal Name and Address

As my attorney-in-fact to apply for, or to transfer, a Georgia motor vehicle tag for the vehicle described below:

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<tr>
<th>Vehicle Make</th>
<th>Year Model</th>
<th>Body Style</th>
<th>Model Name or Number</th>
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<tr>
<th>Manufacturer’s Identification Number (Serial Number)</th>
<th>License Plate (Tag) Number</th>
<th>State &amp; Year of Issue</th>
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</table>

And for said purpose or purposes to sign my name and do all things necessary to this appointment. The undersigned owner states that he/she understands that the above named Tag Service Company is not affiliated with nor endorsed by the Department of Revenue or its duly appointed county tag agents. The undersigned owner acknowledges by the signing of this document that he/she understands that the power of acceptance or rejection of the attached application for a Georgia motor vehicle tag rests with the Department of Revenue individually or by and through his/her duly authorized agents that no motor vehicle license plate (tag) will be deemed to have been applied for until a properly completed tag application along with the necessary fees, taxes and documents have been received by the Commissioner of the Georgia Department of Revenue or his duly appointed county tag agents in full compliance with the rules and regulations promulgated by the Commissioner of the Department of Revenue governing Tag Service Companies operating within the State of Georgia.

Sworn to and subscribed before me this _____ of ______________________, 2_____. (Day) (Month) (Year)

<table>
<thead>
<tr>
<th>Notary Public’s Signature &amp; Notary Seal or Stamp:</th>
<th>Owner’s Signature:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date Notary Commission Expires:</th>
<th>Owner’s Printed Name &amp; Position or Job Title:</th>
</tr>
</thead>
</table>

Owner’s Permanent Mailing Address including city, state & zip:
More Tag Service Company Information

Any private person, firm, partnership, or corporation engaged within the state of Georgia in the service of completing motor vehicle license plate application forms, computing motor vehicle license plate fees and/or ad valorem taxes or handling motor vehicle license plate application forms in any manner on behalf of another is a tag service company. This excludes licensed franchise dealers (dealer selling new motor vehicles) and independent dealers (dealer selling used motor vehicles) in this state.

Any private person, firm, partnership, or corporation qualifying and acting as a tag service company under the definition shown above must comply with the following registration requirements on an annual calendar basis:

Each tag service company shall register with the Georgia State Revenue Commissioner at least 30 days before commencing business, through the office of the local county tag agent in the county where the main business office of the tag service company shall be located. The registration form shall be signed and sworn to by the owner(s) of said company, or if said company is a corporation, by the president and secretary, and shall contain the following information:

1. The complete name(s) and home addresses of all individuals with ownership interests in said tag service company and the length of time such individuals have resided at such address;
2. The complete names, addresses and telephone numbers under which such service shall operate including all branch offices of said service.
3. A list of the counties in this State in which said service will do business.
4. A statement indicating that all city and county business license ordinances have been complied with, and the date such business licenses were obtained.
5. The complete names of all employees and associates of said service and a description of any experience that such employees and associates have had in completing motor vehicle license plate application forms and computing motor vehicle ad valorem taxes.
6. The complete names of each owner, employee and associate of said service who has been engaged in the same or similar service in the three years prior to the date of registration and the names and addresses of any such service companies with which such individuals were previously associated.

Tag service companies must, before processing any applications for motor vehicle registration, give a annual fidelity bond from a company licensed to do business in this state in the amount of $50,000 with good and sufficient surety or sureties, payable to, in favor of, and for the protection of either the payee, taxpayer, or the tag office in the county in which such person processes such applications. Such bond shall be posted prior to the beginning of business operations each year and satisfactory proof of such bond shall be filed in the office of the tag agent requiring such bond prior to the beginning of business operations each year.

Tag service companies are also required to obtain a power of attorney, form T-8A, appointing the person within the tag service company as the registrant’s attorney-in-fact. This power of attorney, form T-8A must accompany each application being submitted for processing.

Submission of Documents, Fees & Tags by Tag Service Companies

Each motor vehicle license plate application to be submitted by a tag service company for or on behalf of another, before being delivered to the appropriate county tag agent, shall:

a. Be completed in full with all questions answered, be signed by the registrant or his/her duly
appointed representative, and
b. Be accompanied by cash, check or money order, acceptable to the county tag agent and made payable to the Office of the Tax Commissioner, for the exact amount due for tag fees, ad valorem taxes and other necessary fees, and,
c. Be accompanied by a properly completed and executed power of attorney, form T-8A, as prescribed by the State Revenue Commissioner; no other power of attorney will be accepted.
d. Each license tag application received by a tag service company to be submitted for on or behalf of another shall be delivered to the appropriate county tag agent with all the necessary fees and documents necessary for the issuance of a motor vehicle license tag no later than 3 working days after being received by the tag service company.
e. Each tag service company shall deliver a complete list of all applications such tag service company has received on a weekly basis. Such list shall contain the names of the applicants for whom he/she is acting, a description of the vehicle by year, make and model and the amount of fees and tax funds submitted with the application for such applications received during the week preceding the report. At the time the license tag applications received by the tag service company are being delivered to the appropriate county tag agent, the tag service company shall deliver to the county tag agent an accounting list for the applications being delivered. Such list shall contain the name of the registrants for whom he/she is acting, a description of each vehicle applied for by year, make and model, and the amount of fee and ad valorem tax funds submitted for each application.
f. Any deficiency in the amount of payment for tag fees and ad valorem taxes due with each motor vehicle license tag application submitted by a tag service company shall be paid by the tag service company submitting same.
g. No tag service company shall indicate they are affiliated with or being endorsed by the Georgia State Revenue Department or its duly authorized county tag agents. No tag service company shall employ any advertising method nor present any advertisement that would tend to establish the existence of any affiliation with or endorsement by the Georgia Department of Revenue or its duly authorized county tag agents.
A ‘person with disabilities’, as defined, or his/her spouse, child or ward may apply for a disabled person’s parking permit/placard or license plate (tag) at the tag office in the county in Georgia where he/she resides by submitting an affidavit completed by a licensed doctor of medicine, osteopathic medicine, podiatrist, optometrist or a licensed chiropractor, Disabled Person’s Parking Affidavit, form MV-9D. The vehicle owner information on this form is required when applying for a Disabled Persons tag. You do not have to own a vehicle to obtain a disabled persons parking permit/placard. See the information under the applicable heading below for the requirements for obtaining these parking permits/placards and tags.

Permanent Disabled Persons’ Parking Permits

Permanently disabled persons may apply for a permanent disabled person’s parking permit/placard from the tag office in the county in Georgia where he/she resides by submitting an affidavit completed by a licensed doctor of medicine, osteopathic medicine, podiatrist, optometrist or a licensed chiropractor, Disabled Person’s Parking Affidavit, form MV9D.

- The Permanent Disabled Person’s parking permit/placard shall be ‘blue’ in color.
- These permits/placards are valid for four years.
- These permits/placards must be replaced every four years.
- These permits/placards may be issued to an Institution when the primary use of the vehicle is transporting persons with disabilities. Institutions shall apply for these permits at the tag office in the county in Georgia where the institution is located.
- This permit/placard may be used in any vehicle which the disabled person is operating or is a passenger.

Temporary Disabled Person Parking Permit

Temporarily disabled persons may apply for a Temporary Disabled Person’s Parking Permit/Placard at their county tag office with the following:

- Disabled Person’s Parking Affidavit, form MV-9D, completed and signed by a licensed doctor of medicine, osteopathic medicine, podiatrist, optometrist or a licensed chiropractor. The applicable box must be checked indicating the parking permit/placard being requested. There is no fee for this parking permit/placard.

Temporary Disabled Person’s Parking Permits/Placards:

- Are valid up to 180 days
- May be used in any vehicle which the disabled person is operating or is a passenger.
- Are issued at no charge
- Color changes every 6 months

Special Equipment Disabled Person Parking Permit

Disabled persons who because of a physical disability, drive a motor vehicle which has been equipped with hand controls for the operation of the vehicle’s brakes and accelerator; or is physically disabled due to the
loss of, or loss of use of, both upper extremities may apply for a special equipment disabled person’s parking permit/placard for the specially equipped vehicle at the tag office in the county in Georgia where he/she resides with the following:

- Disabled Person’s Parking Affidavit (form MV-9D)
- There is no fee for this parking permit/placard

To apply for this parking permit/placard, the Disabled Person’s Parking Affidavit (form MV-9D) must be completed and signed by a licensed doctor of medicine, osteopathic medicine, podiatrist, optometrist or a licensed chiropractor.

- Special equipment disabled persons parking permits/placards shall be gold in color.
- These permits/placards are valid for a period of at least 4 years. These permits/placards must be replaced every 4 years.
- These parking permits are issued in the same name as the permanent parking permit/placard.
- There is no fee for any of the disabled persons’ parking permits/placards which include temporary disabled person’s parking permits/placards; permanent disabled person’s parking permits/placards; and special equipment disabled person’s parking permits/placards.

**Disabled Persons License Plate (Tag)**

A person with disabilities, his/her spouse, child, ward or legal guardian who is a Georgia resident and owns or leases a motor vehicle may apply for a disabled person’s tag for their vehicle at their county tag office with the following:

- A completed MVD tag and/or title application, form MV-1, or renewal notice
- Form MV-9D
- Payment - Annual $20 registration fee and ad valorem tax

The MVD tag and/or title application (form MV-1) should be typed, electronically completed and printed or legibly completed by hand and signed by the vehicle owner(s). If the applicant received a renewal notice bill showing correct information then it should be submitted in lieu of the form MV-1. From the department’s website, this form can be electronically completed and printed for signing and submission. An individual’s full legal name is his complete name as it appears on his valid driver’s license or Georgia identification card.

This tag may be issued to a private passenger motor vehicle, a light weight truck weighing 14,000 pounds or less or a recreational vehicle used for personal transportation that is owned or leased by the applicant.

The Disabled Person’s Parking Affidavit, form MV-9D, must be completed and signed by a licensed doctor of medicine, osteopathic medicine, podiatrist, optometrist or a licensed chiropractor stating the vehicle owner or his/her spouse, ward or child is a person with disabilities, and whose disability or incapacity can be expected to last for more than 180 days and stating the specific disability. The applicant may apply for both a disabled person’s parking permit/placard and a disabled person’s tag with this form by checking the applicable boxes. The vehicle owner information is only required when applying for a disabled person’s tag. The applicable box on this form must be checked indicating the type parking permit/placard or tag being requested.

This tag requires an annual tag registration fee of $20 plus ad valorem tax. If the applicant did not receive a renewal notice showing the amount of ad valorem taxes due, then this information can be obtained from
his/her county tag office. Also, ad valorem tax for most vehicles can be calculated from the department’s website, www.dor.ga.gov. There is no fee for any of the disabled person’s parking permits/placards which include temporary disabled person’s parking permits/placards; permanent disabled person’s parking permits/placards; or special equipment disabled person’s parking permits/placards. Payment should be with cash, check or money order made payable to the Office of the Tax Commissioner. Please do not remit cash through the mail!

- A disabled person’s tag may be issued to a motor vehicle owned by the disabled person or owned jointly with the disabled person.
- A disabled person’s tag may be issued to a motor vehicle owned by the disabled person’s spouse, parent, or legal guardian of the disabled person.
- Upon the death of the disabled person or if the joint ownership of such vehicle ceases for any reason, the disabled person’s tag shall be canceled and the owner of such motor vehicle shall be issued a regular category tag for the vehicle.
- If the vehicle, the disabled person’s tag was issued, is sold or is no longer owned by the disabled person, his/her spouse, child or ward, the registrant may transfer the disabled person’s tag to another passenger vehicle the registrant purchases or obtains ownership in at his/her county tag office.
- Any person who is not a disabled person or who is not entitled to obtain a disabled person’s tag and who willfully and falsely represents himself/herself as having the qualifications to obtain the disabled person’s tag shall be guilty of a misdemeanor.
- Any licensed doctor of medicine, osteopathic medicine, podiatrist, optometrist or a licensed chiropractor who knowingly and willfully makes a false or misleading statement in his/her affidavit stating that an applicant is a disabled person shall be guilty of a misdemeanor.
- Any person owning a vehicle bearing the disabled person tag and not entitled to do so shall be guilty of a misdemeanor.

**Disabled Person Parking License Plate (Tag) for a Business - MV9DB**

A business may apply for a disabled person’s license plate provided the employee that is disabled is the primary operator of the vehicle and the MV 9D is completed, as stated.

**Definitions**

A hearing impaired person means any person whose hearing is totally impaired or whose hearing is so seriously impaired as to prohibit the person from understanding oral communications when spoken in a normal conversational tone.

A permanently disabled person means a person with disabilities whose disability or incapacity can be expected to last more than one-hundred and eighty (180) days.

A person with disabilities means a person who:

1. Is hearing impaired. A hearing impaired person means any person whose hearing is totally impaired or whose hearing is so seriously impaired as to prohibit the person from understanding oral communications when spoken in a normal conversational tone.
2. Is so ambulatory disabled that he/she cannot walk 200 feet without stopping to rest;
3. Cannot walk without the use of or assistance from a brace, a cane, a crutch, another person, a prosthetic device, a wheelchair, or other assistive device.

4. Is restricted by lung disease to such an extent that his/he forced respiratory volume for one second, when measured by Spiro meter, is less than one liter, or when at rest his/her arterial oxygen tension is less than 60 millimeters of mercury on room air.

5. Uses portable oxygen.

6. Has a cardiac condition to the extent that his/her functional limitations are classified in severity as Class III or Class IV according to standards set by the American Heart Association.

7. Is a blind individual whose central visual acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity, if better than 20/200, is accompanied by a limit to the field or vision in the better eye to such degree that its widest diameter subtends an angle of no greater than twenty-degrees (20).

8. Is severely limited in his/her ability to walk due to an arthritic, neurological, or orthopedic condition or complications due to pregnancy.
Section 17 – MOTOR VEHICLE TAG/TITLE/LIEN RECORDS

Licensed Motor Vehicle Dealers, Owner(s) of a Vehicle, Judgment Creditor, Attorneys and staff members, Banks and Lending Institutions, Insurance Companies, Motor Vehicle Manufacturers or Individuals involved in an accident can obtain Motor Vehicle Tag, Title, or Lien Records. Review a list of persons authorized to receive this information.

These records can be received by written request, in-person requests, and Online Title Inquiry System.

Written Requests must include:
- Completed MV-20 (Request for Motor Vehicle Data) form: Proof of Interest in Vehicle
- Copy of requester’s valid Georgia Driver’s License or Identification Card
- Self-addressed stamped envelope
- Applicable Fee (see below)

In-Person Requests must include:
- Signed written request or completed MV-20 (Request for Motor Vehicle Data) form: Proof of Interest in Vehicle
- Requester’s valid Georgia Driver’s License or Identification Card
- Applicable Fee (see below)

Online Title Inquiry System (OTI):
Banks and Lending Institutions are authorized to access Lien Holder information for vehicles directly through our Online Title Inquiry System (OTI).

Fees

Fees listed are per vehicle; if information is unavailable, since this fee covers the cost of research, the fee is still charged.
- Tag/Title/Lien Information Printout: $1.00
- General Salvage Vehicle Information Printout: $1.00
- Search of records by name. If a record is found, you will be provided a printout of motor vehicle title and lien information. $1.00
- Letter of Verification: Provides verification that a vehicle is not required ot be titled. $5.00

Requests for Certifications listed below must be made seven days in advance.
- Certification of a title record. $14.00
- Certification of a title and lien record: $14.00
- Certification of a tag record (printout): $14.00
- Salvage Letter/Certification: This letter cannot be picked up in person. It will be mailed. $14.00
Any licensed franchise motor vehicle dealer selling new vehicles at a temporary site in Georgia, such as a tent sale, must apply for a permit from the Motor Vehicle Division at least 60 days prior to the date of the event by mailing or delivering the following application with the required documentation and filing fee to:

<table>
<thead>
<tr>
<th>Mailing Address</th>
<th>In Person Address</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ATTN: Dealer Temporary Site Permit</strong></td>
<td>Dealer Registration Unit Window</td>
</tr>
<tr>
<td>DOR/Motor Vehicle Division</td>
<td>Customer Service Operation</td>
</tr>
<tr>
<td>P.O. Box 740381</td>
<td>DOR/Motor Vehicle Division</td>
</tr>
<tr>
<td>Atlanta, Georgia 30374-0381</td>
<td>4125 Welcome All Rd.</td>
</tr>
<tr>
<td></td>
<td>Atlanta, Georgia 30349</td>
</tr>
<tr>
<td></td>
<td>Hours of Operation:</td>
</tr>
<tr>
<td></td>
<td>7:30 am. - 4:30 pm – Monday thru Friday</td>
</tr>
<tr>
<td></td>
<td>Excluding State Holidays.</td>
</tr>
</tbody>
</table>

- A completed and signed MV Dealer Temporary Site Permit Application, form T-240. This form must be typed, electronically completed and printed or legibly hand printed. From the department's website, [www.dor.ga.gov](http://www.dor.ga.gov), this application can be electronically completed and printed for signing and submission by mail or in person to the Motor Vehicle Division.

- The filing fee of $100 must also be submitted with the application. Pay the filing fee with cash (in-person only), check or money order made payable to the Department of Revenue. Please do not remit cash through the mail!

- Applications will be approved in accordance with the following statutory requirements:
  - The business must be registered and in good standing with the Department of Revenue as a franchise motor vehicle dealer.
  - The temporary site must be located in the county where the business has established its permanent dealership or in an adjoining county.
  - The temporary site may not be used for a period exceeding 96 hours in any 30 day period of time.
  - The temporary site may not be used more than 3 times in any calendar year as a franchise new motor vehicle dealer temporary site.
  - A written agreement with the property owner of the sale location for the dates of sale must be submitted.
  - List all participants on the application no matter what role they play.

During the temporary sale, the Temporary Site Permit issued by the department must be displayed in a prominent location at the site.

The Temporary Site Permit is valid only for the dates and hours of the sale indicated in the application.

A franchise new motor vehicle dealer may request and be approved for a maximum of 3 Temporary Site Permits within a calendar year.

A Temporary Site Permit is not transferable to any other dealer or location.
Section 19 – TAG PENALTIES

Initial Registration

You will be subject to fines and vehicle impoundment if detected by law enforcement if you fail to register your vehicle and obtain a Georgia license plate within 30 days of establishing residency in this state or for Georgia residents, 30 days from the purchase or acquisition date of the vehicle. The tag must be properly affixed to the rear of the vehicle.

Renewal

If you fail to renew your vehicle’s Georgia tag registration during your county’s established registration period, you will be charged the following penalties in addition to the regular registration fees and motor vehicle ad valorem taxes that are due:

- 10% of the amount of ad valorem tax due ($5 minimum)
- 25% of the tag fees

Penalties for Not Transferring License Plate in the Required Timeframe

Georgia tags remain with the vehicle’s owner and not the vehicle.

You will be subject to fines of up to $100 (if detected by law enforcement) if you fail to transfer your tag between vehicles or you fail to register and purchase a new tag within 30 days of the vehicle’s purchase or acquisition date. You should transfer your tag or purchase a tag at the tag office in the county in Georgia where you reside. If the vehicle is used primarily for a business located in another county in Georgia, apply at the tag office in the county in Georgia where the business is located.

Contact the IRP Unit of the Department of Revenue, Motor Vehicle Division, for information regarding IRP registration of commercial vehicles that travel in this state as well as other states and jurisdictions.

<table>
<thead>
<tr>
<th>IRP In-Person Address</th>
<th>IRP Mailing Address</th>
</tr>
</thead>
</table>
| IRP Window
  Customer Service Operation
  DOR/Motor Vehicle Division
  4125 Welcome All Rd.
  Atlanta, Georgia 30349                                  | Attention IRP Unit
  DOR/Motor Vehicle Division
  P. O. Box 16909
  Atlanta, Georgia 30321
  Telephone Number: 1-855-406-5221                         |
A refund of the tag fee is only allowed in the following three situations. If you are authorized to receive a refund, please submit the items listed beneath the applicable situation, as shown below, to the county tag office together.

- Tag purchased for a vehicle you no longer own on the date the vehicle was registered. Submit these items to your County Tag Office:
  - Tag/decal issued in error
  - Original owner’s tag registration certificate (a/k/a tag receipt)
  - An affidavit from the person requesting the refund (signed with signature notarized and including to whom sold and the date sold).
- Two tags issued for the same vehicle in the same owner’s name. Submit these items to the county tag office:
  - First tag/decal issued
  - Owner’s original tag registration certificate (a/k/a tag receipt) for the tag being returned
  - Photocopy of the tag registration certificate (a/k/a tag receipt) for the tag being retained

A county tag office that is due a refund from the Motor Vehicle Division must update and authorize the refund on the department’s tag and title database GRATIS, Georgia Registration and Title Information System. The county will receive a credit toward their next submitted report to the Motor Vehicle Division rather than a refund check.

The Department’s Motor Vehicle Division will not issue a refund check directly to the taxpayer if the fees were not originally received by the department’s Motor Vehicle Division but were received by his/her county tag office.

For information regarding refunds of IRP tag fees, please contact the department’s Commercial Registration Section of the Motor Vehicle Division (MVD) at Commercial.Vehicles@dor.ga.gov.
Section 21 – MOTOR VEHICLE LIABILITY INSURANCE

Overview

The state has an insurance database, GEICS (Georgia Electronic Insurance Compliance System). The purpose is to encourage vehicle owners to maintain continuous Georgia liability insurance on their vehicles; to reduce the number of uninsured vehicles being driven in this state; and to provide an online tool for law enforcement and county tag office personnel to use to check the insurance status of any vehicle registered in the State of Georgia.

Insurers Responsibilities

Insurers issuing liability insurance policies for motor vehicles in this state are required by law to electronically report insurance information to the department's insurance database, within 30 days of the date the insurance coverage is to begin. Terminations, additions, or deletions of vehicles from existing policies must also be electronically reported.

Vehicles registered in this state under the International Registration Plan (IRP), self-insured vehicles and fleet vehicles must have Georgia liability insurance but are exempt from the electronic reporting requirements.

Insurers Must Be Licensed

Insurers must be licensed with the Georgia Insurance and Safety Fire Commissioner’s Office (ICO) to be able to issue insurance policies in this state.

Insurer Must Register With DOR

To be able to electronically transmit the required insurance records to the insurance database, the insurer must first register with the Georgia Department of Revenue (DOR). To register, the insurer must have a valid NAIC (National Association of Insurance Commissioners) number. The insurer may access the online registration site at the following website location:

https://mvd.dor.ga.gov/geics/login.asp

After successfully registering, the required login information to access the insurance database will be provided.

When Not to Transmit

Insurers should not electronically transmit insurance information for the following:

- Comprehensive coverage only policies.
- Vehicles exempt from registration in Georgia, i.e. snowmobiles, bicycles, mopeds, all-terrain vehicles, golf carts, etc. To view a list of vehicles exempt from registration in Georgia, please
see the information in this manual under the heading, ‘Vehicles Exempt from Registration’.

- Non-motorized vehicles, i.e. campers, trailers, etc.
- Vehicles insured under a fleet vehicle insurance policy. See the definition of a ‘fleet vehicle policy’ in the Definition Section in this manual.
- Vehicles registered in Georgia under the International Registration Plan (IRP).
- Self-insured vehicles. See the definition of self-insurer in the Definition Section in this manual.

Insurance Policy Information Cards

An insurer is required by law to issue their insured an insurance policy information card for each vehicle they insure. The insurance policy information card must be carried in the vehicle at all times when the vehicle is driven, even though insurance cards are no longer acceptable proof of insurance for all vehicles except:

- Vehicles registered in this state under the International Registration Plan (IRP);
- Self-insured vehicles; and,
- Vehicles insured under a fleet insurance policy.

Insurance policy information cards (not including fleet and self-insured cards) must contain the following information:

- Name of the insurer
- Policy number
- Policy issue or effective date
- Policy expiration date
- Name of insured, and
- The year, make, model, and vehicle identification number (VIN) for the insured vehicle

The front of each card shall bear the card’s title: ‘Georgia Insurance Policy Information Card’. Each card shall bear the statement: ‘The current status of actual motor vehicle liability insurance is maintained by the Georgia Department of Revenue and is accessible to law enforcement agencies upon a check of the vehicle registration’. Companies may use abbreviations as needed, provided the substance of this message appears on this card.

The back of each card shall contain the statement ‘Keep this card in your motor vehicle while in operation’.

Sample Georgia Insurance Policy Information Card
**Fleet Insurance Policy Information Cards**

When a vehicle is insured under a fleet insurance policy, the fleet insurance policy information card must contain the following information:

- Name of the insurer
- Policy number
- Policy’s original issue date
- Policy’s expiration date
- Name of the insured; and,
- The words ‘Fleet’ and ‘Georgia’.

Additional information may be included on the card but may not substitute for any required information. The back of each fleet insurance policy information card shall contain the statement: ‘Keep this card in your motor vehicle while in operation’.

Neither the vehicle identification number (VIN) nor the vehicle registrant’s name is required on a fleet insurance policy information card.

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**Self-Insured Policy Information Cards**

Insurance policy cards for self-insured vehicles should comply with the following:

The front of each card shall bear the card’s title, Georgia Self-Insured Policy Information Card. Each card shall contain:

- The name of the self-insured;
- The self-insured certificate number issued by the Georgia Insurance and Safety Fire Commissioner’s office;
- Issue date;
- Expiration date;
- The vehicle identification number (VIN);
  - If the owner did not report the vehicle identification number (VIN) to the Commissioner of
Insurance, the word FLEET should be shown at the bottom of each card; and,

- If the self-insurer did not report the VIN to the Commissioner of Insurance, each card shall bear the statement, ‘The current status of actual motor vehicle liability insurance coverage is maintained by the Georgia Department of Revenue and is accessible to law enforcement agencies upon a check of the vehicle registration.’

- The back of each card shall have the following statement: ‘Keep this card in your motor vehicle while in operation’.
  - All information on this card must be printed or typed

<table>
<thead>
<tr>
<th>SAMPLE</th>
<th>FLEET SAMPLE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(Front of Self-Insured Card)</strong></td>
<td><strong>(Back of Self-Insured Card)</strong></td>
</tr>
<tr>
<td>Georgia Self-Insured Policy Information Card</td>
<td>KEEP THIS CARD</td>
</tr>
<tr>
<td>Name of Self-Insurer:</td>
<td>IN YOUR MOTOR</td>
</tr>
<tr>
<td>Original Issue Date:</td>
<td>VEHICLE WHILE IN</td>
</tr>
<tr>
<td>Expiration Date:</td>
<td>OPERATION</td>
</tr>
<tr>
<td>Self-Insured Certification Number:</td>
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</tbody>
</table>

Sample Self-Insured Policy Information Card

For more information regarding insurance policy information cards, please read the department rules and regulations. This department’s rules and regulations are available for viewing and downloading and printing from the department’s website, www.dor.ga.gov.

**Why Are Insurance Information Cards Needed?**

In addition to being a requirement of law, an insurance policy information card may be needed in the following situations:

- When traveling in other states where they may not recognize the information on our database.
- If the insured is involved in an accident, their valid insurance card can be used to easily exchange insurance information, i.e. Insurance company name, policy number, agent’s name and telephone number, etc.
- A valid self-insured insurance information card and a certificate of self-insurance issued by the Georgia Insurance and Safety Fire Commissioner’s office (ICO) is acceptable proof of liability insurance for a self-insured vehicle when both are issued in the registered owner’s name.
- A valid fleet insurance policy information card issued by an insurer, licensed in Georgia, is acceptable proof of insurance for a commercial vehicle insured under a fleet insurance
policy. Neither the vehicle identification number (VIN) nor the registrant's name are required on this card. The name of the card’s title, ‘Georgia Fleet Policy Information Card’, must be shown on the front of this card. This card must contain the insurer's name, policy number, original issue date, expiration date, and the name of the insured. At the bottom of each card the word ‘FLEET’ should be shown. The back of each card must have the following statement: ‘Keep this card in your motor vehicle while in operation’.

Owner’s/Lessee’s Responsibilities

Motor vehicle owners and lessees in this state are required to maintain continuous Georgia liability insurance on their vehicle(s).

An owner or lessee of a motor vehicle must have acceptable proof of Georgia liability insurance to be able to:

- Legally drive the vehicle;
- Register and obtain a Georgia tag; and,
- Renew, replace, or transfer their existing Georgia tag.

Non-motorized vehicles, i.e. trailers, campers, etc., and vehicles exempt from registration in this state, i.e. snowmobiles, bicycles, mopeds, all-terrain vehicles, golf carts, etc., do not require insurance. See the information in this manual under the heading ‘Vehicles Exempt from Registration’ to view a list of vehicles exempt from registration in this state.

Acceptable Proof of Georgia Motor Vehicle Liability Insurance

- A valid insurance indicator on your vehicle’s record on the department's tag and title database, GRATIS, is acceptable proof of insurance. You may check on the insurance status of your vehicle from the department’s web site, www.dor.ga.gov, with your vehicle's identification number (VIN) and title or control number. Your vehicle's identification number (VIN) and title or control number may be found on your vehicle's current Georgia registration certificate, a/k/a tag receipt. When no Georgia title has been issued for the vehicle in the registered owner's name, a fifteen-digit control number beginning with ‘17’ or ‘99’ will appear on the vehicle’s current tag receipt instead of a title number.
- A valid fleet insurance policy information card issued by a Georgia licensed insurer is acceptable proof of insurance for a vehicle insured under a fleet insurance policy. This card must show the name of the insurer, the policy number, the policy’s original issue date, the policy’s expiration date, the name of the insured, and the words ‘Fleet’ and ‘Georgia’. Neither the vehicle identification number (VIN) nor the registrant's name are required on this card. This card must be carried in the vehicle at all times while the vehicle is being driven.
- A valid binder issued by an insurer, licensed in Georgia, showing the vehicle’s identification number (VIN) is temporary proof of Georgia liability insurance for 30 days from the binder’s issue date. The binder must be carried in the vehicle at all times while the vehicle is being driven until a valid insurance record is received by this department electronically transmitted by the insurer. A binder is issued by an insurance agent when someone purchases new insurance. A binder used as proof of insurance is only valid for 30 days. A binder cannot be issued to a vehicle owner who already has an insurance policy in effect.
- A bill of sale dated within 30 days of the vehicle’s purchase date and a valid insurance declaration page, usually the top page of an insurance policy, issued by an insurer, licensed in Georgia, is
acceptable proof of insurance for a recently purchased or acquired vehicle. The bill of sale and insurance declaration page must be carried in the vehicle at all times while the vehicle is being driven until a valid electronically transmitted insurance record is received by this Department from the insurer. A bill of sale and an insurance declaration page used as proof of insurance are valid for only 30 days.

- A self-insured insurance information card and a certificate of self-insurance issued by the Georgia Insurance and Safety Fire Commissioner’s office (ICO) are acceptable proof of insurance for a self-insured vehicle. Both this card and the certificate of self-insurance must be issued in the registered owner's name and be carried in the vehicle at all times while the vehicle is being driven.
- A valid insurance policy information card issued by an insurer, licensed in Georgia, in the registered owner’s name reflecting the vehicle’s identification number (VIN) is acceptable proof of liability insurance coverage for a vehicle registered in this state under the International Registration Plan (IRP). This card must be carried in the vehicle at all times while the vehicle is being driven.
- If the vehicle is rented, the person renting the vehicle, not leasing, must carry the rental agreement in the vehicle while the rental vehicle is being driven.

If you, the vehicle owner, do not have acceptable proof of insurance as shown above under the heading ‘Acceptable Proof of Georgia Motor Vehicle Liability Insurance’, you will be unable to register and purchase a Georgia tag for your vehicle; unable to renew, replace or transfer your existing Georgia tag; and you will be subject to fines and vehicle impoundment if detected by law enforcement or if the vehicle is involved in an accident.

If you allow someone else to drive your vehicle, you must provide the driver with acceptable proof of insurance as shown above under the heading ‘Acceptable Proof of Georgia Motor Vehicle Liability Insurance’ and your valid insurance policy information card.

Voluntary Cancellation of Vehicle Registration by Registered Owner

You, the vehicle's registered owner, may voluntarily cancel your vehicle registration* with your county tag office without surrendering the tag when the vehicle is not going to be driven for any reason.

*To avoid lapse and restoration fees from being charged, you must cancel your vehicle registration before canceling the vehicle's insurance.

You may reinstate your vehicle registration with the county tag office after paying all accrued vehicle ad valorem taxes and registration fees and with acceptable proof of Georgia liability insurance and acceptable proof that your vehicle has passed emissions inspection requirements (thirteen metro Atlanta counties have emissions inspection requirements), when emissions testing is required for your vehicle in your county of residence. See the information under the heading ‘Acceptable Proof of Georgia Motor Vehicle Liability Insurance Coverage’ for what is acceptable proof of insurance. Please read the information in the Appendix Section C in this manual for more information regarding liability insurance requirements.

Your vehicle should not be driven without insurance or with a cancelled, revoked or suspended registration!

Voluntary Cancellation of Vehicle Registration by Military Personnel

Resident or non-resident military personnel on active duty may voluntarily cancel their Georgia vehicle registration with their county tag office prior to, during or after deployment when the vehicle is stored and
not driven during their absence.

Upon their return, they may reinstate their vehicle registration at their county tag office after:

- Paying all applicable vehicle ad valorem taxes and registration fees with cash (in person only), check or money order made payable to the Office of the Tax Commissioner. Please do not remit cash through the mail! Counties require personal checks to be printed with a local bank’s address. Contact your county tag office for additional methods of payment. If the vehicle’s registered owner did not receive a renewal notice showing the amount of fees and vehicle ad valorem taxes due, he/she should contact his/her county tag office in this state for this information. Ad valorem tax can be calculated from the department’s web site, www.dor.ga.gov, for most vehicles.

- Obtaining Georgia mandatory liability insurance for the vehicle and submitting acceptable proof of insurance coverage. See the information in this manual under the heading ‘Acceptable Proof of Georgia Motor Vehicle Liability Insurance’ or read the information in the Appendix C Section of this manual for more about liability insurance requirements.

- Submitting a completed service member’s affidavit for mandatory insurance relief form MV-18G. If you are viewing this manual on-line, click on the form name or number to electronically complete and print the form for signing and submission by mail or in-person to your county tag office. The signature on the form must be notarized. In addition to signing, the notary public must affix his/her notary seal or stamp and record the date his/her notary commission expires in the applicable spaces on this form.

- Submitting proof that the vehicle has passed emissions testing requirements, when required for the vehicle in their county of residence. For additional information regarding emission’s inspections, please contact the Georgia Clean Air Force.

Any assessed lapse and restoration fees may be waived by the service member's county tag office upon presentation of the member’s official military orders showing deployment outside the U.S. on active military duty during the time the vehicle was uninsured.

Your vehicle should not be driven without the required liability insurance or with a revoked, suspended or cancelled tag!

**Incorrect VIN**

The vehicle identification number (VIN) on your vehicle, your insurance policy information card, and your vehicle's current tag receipt and title must match.

If your insurance policy information card does not reflect your vehicle’s correct and complete vehicle identification number (VIN), please contact your insurer immediately since only your insurer can add, delete or modify information on the insurance database.

If your registration certificate, a/k/a tag receipt, and title do not reflect your vehicle’s correct and complete VIN, please contact your county tag office immediately for assistance in obtaining a new tag receipt and/or title showing the correct information.

**Insurance Related Penalties / Fines**

Georgia law requires a motor vehicle to be continuously insured.
This department is required by law to suspend and/or revoke the registration of any motor vehicle in this state that is not continuously insured with Georgia mandatory liability insurance.

The insurer must electronically transmit insurance information, within 30 days of the date the coverage is to begin, to the department’s GEICS insurance database. Insurers must also electronically transmit insurance information pertaining to terminations of vehicle liability insurance coverage to the insurance database.

**Notice of Insurance Termination**

When a Notice of Insurance Termination is electronically transmitted to this department’s insurance database, the transmitted vehicle identification number (VIN) is cross-referenced with the vehicle identification number on this department’s tag and title database. If the transmitted VIN matches a VIN on the tag or title database, the following action will be taken:

Thirty-days will be given for new liability insurance information to be electronically transmitted by the insurer to the insurance database.

**New Insurance Information Received – No Lapse In Coverage**

If new insurance information is received within the 30 day period of the time allowed and there is no lapse in coverage, a valid insurance indicator will remain on the vehicle’s record. A lapse means 10 or more days upon which the records of the department do not reflect that a motor vehicle was insured by a policy of minimum motor vehicle insurance.

**New Insurance Information Received - Lapse in Coverage**

If new insurance information is received within the 30 day period of the time allowed and there is a lapse in coverage, a valid insurance indicator will remain on the vehicle’s record. Effective July 1, 2005, a lapse means 10 or more days upon which the records of the department do not reflect that a motor vehicle was insured by a policy of minimum motor vehicle insurance.

If the lapse fee is not paid within 30 days of the letter’s date, the vehicle’s registration will be suspended. To cancel the suspension, the vehicle owner must pay the $25 lapse fee and a $60 reinstatement fee. The vehicle owner is eligible to cancel his/her vehicle registration to avoid the suspension, lapse and reinstatement fees under the following circumstances:

- If the vehicle was sold/traded, repossessed, stolen, transferred to the owner’s insurance company as the result of a total loss claim; or,
- The vehicle was stored and not driven during the time it was uninsured,
- Or the vehicle is registered in another state, the vehicle’s owner may complete and sign form MV-18J Application for Voluntary Registration Cancellation. This completed and signed form should be submitted to the vehicle owner’s county tag office along with proof

Lapse and reinstatement fees should be paid to the tag office in the county in Georgia where the registered owner resides.
No New Insurance Information Received

If no new insurance information is received within the 30 day time period allowed, a 30 day Notice of Pending Suspension will be printed and mailed to the vehicle’s registered owner advising the owner that his/her vehicle’s registration is subject to suspension. This letter will include what is required to avoid suspension and fines.

Driving a vehicle with a cancelled, suspended or revoked registration is a misdemeanor and may result in the impoundment of the vehicle by law enforcement when discovered.

No New Insurance Information Received Within 30 Days of the Notice of Pending Suspension

If no new insurance information is received within 30 days of the date on the Notice of Pending Suspension, the insurance status on the vehicle’s record will be changed to No Insurance and the registration status to Suspended.

Important:

• A tag will not be issued, transferred, replaced or renewed until the vehicle’s liability insurance coverage is reinstated!
• The vehicle should not be driven without Georgia liability insurance or with a suspended revoked or cancelled registration!
• Driving a vehicle with a cancelled, suspended or revoked registration is a misdemeanor!
• If the vehicle is driven without Georgia liability insurance or with a suspended, revoked or cancelled registration, the vehicle’s registered owner is subject to additional fines and the vehicle is subject to impoundment when detected by law enforcement or if the vehicle is involved in an accident.

Reinstatement Process – First Occurrence

If there is a registration suspension and it is the first occurrence, the vehicle’s registered owner must do the following to have their vehicle registration reinstated:

Obtain and maintain continuous Georgia liability insurance on their vehicle, pay a lapse fee of $25; pay a $60 reinstatement fee; and pay any other registration fees and vehicle ad valorem taxes due, if it is during the owner’s registration period. If a renewal notice showing the amount of the registration fee and ad valorem taxes due is not received, the registered owner should contact their county tag office for this information. Ad Valorem tax for most vehicles can be calculated from the department’s web site, www.dor.ga.gov.

Lapse and reinstatement fees should be paid to the tag office in the county in Georgia where the registered owner resides.

Suspended Registration - Second Occurrence During Any Five Year Period

The vehicle’s registered owner must do the following to have his/her vehicle registration reinstated:

• Obtain and maintain continuous Georgia liability insurance on their vehicle.
• Pay a $25 lapse fee, a $60 reinstatement fee plus any vehicle registration fee and ad valorem taxes that
may be due if it is during his/her registration period. If the registered owner did not receive a renewal notice showing the amount of registration fees and ad valorem taxes due, they should contact their county tag office for this information. Contact the county tag office or see the information in this manual under ‘Georgia Registration Periods’. Ad valorem tax, for most vehicles, can be calculated from the department’s web site, [www.dor.ga.gov](http://www.dor.ga.gov).

**Suspended Registration - Third Occurrence during Any Five Year Period**

The vehicle’s registered owner must do the following to have his/her vehicle registration reinstated:

- Obtain and keep continuous Georgia liability insurance on their vehicle.
- Pay a $25 lapse fee, a $160 reinstatement fee plus any vehicle registration fee and ad valorem taxes that may be due if it is during their registration period. If the registered owner did not receive a renewal notice showing the amount of registration fees and ad valorem taxes due, this information can be obtained from their county tag office.

Additional penalties will apply if the vehicle’s registered owner is convicted of driving a vehicle with a suspended or cancelled registration.

**Request for Waiver of Lapse/Reinstatement Fees**

If a lapse fee and reinstatement fee were calculated in error due to one of the following reasons, the vehicle’s registered owner may submit a request that the fees be waived to his/her county tag office:

- The insurer did not transmit a valid insurance coverage record to the insurance database that resulted in a lapse fee and reinstatement fee being calculated. The insurer has now transmitted a valid insurance record showing that the vehicle has had continuous insurance coverage.
- The service member was deployed on official military duty while the vehicle was uninsured and the vehicle was stored and not driven on the public roads and highways of Georgia while the vehicle was uninsured.

An Application for Voluntary Registration Cancellation Form MV-18J must be completed and signed. The applicable box must be checked indicating the reason why the vehicle was uninsured. All applicable spaces on the form must be completed. The form may be electronically completed and printed from the department’s website, [www.dor.ga.gov](http://www.dor.ga.gov), for signing and submission to the owner’s county tag office. Additional documents and/or forms such as those listed below may be required to support a request for a waiver or a refund of insurance related fees.

- A valid insurance indicator on the vehicle’s record; or,
- Acceptable proof of insurance coverage as shown under the heading ‘Acceptable Proof of Georgia Liability Insurance Coverage’.

**MOTOR VEHICLE INSURANCE FEES**

- $25 Lapse fee (each lapse)
- $60 Restoration / Reinstatement fee – first offense
- $60 Restoration / Reinstatement fee – second offense
- $160 Restoration / Reinstatement – more than 2 offenses in a 5 year period.
Section 22 – AGENT FEES AND REPORTING REQUIREMENTS

Tag Applications & Money Collected

All county tag agents in this state accepting tag applications shall endeavor to submit to the Department of Revenue, Motor Vehicle Division, on at least a weekly basis, reports of the tag applications accepted. These reports shall be accompanied by the total monies due the state and any related applications/documents (when required). Payment should be with a check, money order, or EFT for the total amount due the state made payable to the Department of Revenue. These reports, payment and related applications/documents must be submitted to the Department of Revenue’s Motor Vehicle Division within 7 calendar days from the close of the business week during which the tag applications were handled and the related sums of money received. Business week shall mean Monday through Friday or Saturday, if applicable.

If the tag agent fails to submit the reports or monies due the state within 7 calendar days from the close of the business week during which the tag applications and related sums of money were received, the following penalties shall be imposed:

- 10% of the amount due the state; plus,
- Interest at the rate of 1% per month from the date the money is due until the date the money is paid. Any period of less than one month shall be considered to be one month.


Title Applications, Supporting Documents & Money Collected

All county tag agents accepting and handling title applications shall endeavor to submit such applications and related sums of money to which the state is entitled to the Motor Vehicle Division on a daily basis. All reports of title applications handled and related sums of money collected to which the state is entitled must be submitted to the Department of Revenue’s Motor Vehicle Division within 7 calendar days from the close of the business day during which such applications were handled and the related sums of money collected.

A county tag agent’s failure to submit these reports or remit money due the state to the Motor Vehicle Division within the 7 calendar day period from the close of the business day as required shall result in the following penalties being assessed:

- 10% of the amount due the state; plus,
- Interest at the rate of 1% per month from the date the money is due until the date the money is paid. Any period of less than one month shall be considered to be one month.


Request for Extension

Before the expiration date, seven calendar days from the receipt date, within which a tag report is required
to be filed with the department or the related money remitted to the department, the county tag agent may submit a request for an extension to the Director of the Motor Vehicle Division. This request must include the reason for the delay in submitting. Upon receipt of the request showing a justifiable cause, the Director is authorized to grant up to a 30 day extension from the deadline. Only one such extension may be granted.

**County Tag Agent Fees**

County tag agents may retain a $1 agent’s fee for each tag or renewal/revalidation decal issued during any calendar year unless the tag is a free tag or one where the law specifically states an agent’s fee cannot be retained. If no tag fee is required for the issuance of the tag/renewal decal, then the county tag agent cannot retain an agent’s fee.

County tag agents may retain 50¢ for each title application received when an $18 original title fee or an $8 replacement title fee is collected. When no title fee is required, the county tag agent cannot retain a 50¢ agent’s fee.

Ref: §40-2-33 and §40-3-39 of Georgia Law. A link is available from the department’s website to the Georgia Code.
Section 23 – UNLAWFUL ACTS/MISDEMEANORS

- Any person who makes a false statement in any application for the registration of a vehicle in this state shall be guilty of false swearing, whether or not an oath is actually administered.

- It is illegal to remove or transfer a tag from the vehicle for which such tag was issued. Exception: The vehicle owner may transfer his/her valid Georgia tag from a vehicle he/she no longer owns to another vehicle he/she purchases/acquires (both requiring the same class of tag) after the tag has been properly transferred at his/her county tag office.

- Any person who mutilates, obliterates, defaces, alters, changes or conceals any numeral, letter, character, county name decal or other marking of any tag issued under the motor vehicle registration laws of this state shall be guilty of a misdemeanor.

- Any person who knowingly operates a vehicle bearing a tag on which any numeral, letter, character, county name decal, or other marking has been willfully mutilated, obliterated, defaced, altered, changed or concealed shall be guilty of a misdemeanor.

- Any person who knowingly operates a vehicle bearing a tag issued for another vehicle and not transferred as required by law shall be guilty of a misdemeanor.

- Any person who removes a tag from a vehicle or affixes to a vehicle, a tag not authorized by law for use on it with intent to conceal or misrepresent the identity of the vehicle or its owners, is guilty of a misdemeanor.

- Any person owning or operating any vehicle on the public highways and streets of this state without registering and obtaining a tag to operate the vehicle in the timeframe required or without renewing the registration and tag during his/her registration period shall be guilty of a misdemeanor.

- It is a misdemeanor to operate any vehicle required to be registered in this state without a valid county name decal affixed to the tag when a county name decal is required by law and a space is provided on the tag for the county name decal.

- Every motor vehicle shall at all times have the tag issued to it firmly attached to it in such a manner that it will not swing and that is plainly visible. The tag shall be attached to the rear of the vehicle. Exception: The tag issued for a tractor used as a traveling power plant for drawing carrying loads independently, shall display the tag issued to it on the front of the vehicle. It shall be the duty of the operator of any vehicle to keep the tag legible at all times. No tag shall be covered with any material unless the material is colorless and transparent. No apparatus that obstructs or hinders the clear display and legibility of a tag shall be attached to the rear of any motor vehicle required to be registered in the state. Any person who violates these provisions of law shall be guilty of a misdemeanor.

- No person shall display on the rear of a motor vehicle any temporary or permanent tag not issued by the State of Georgia which is intended to resemble a tag which is issued by the State of Georgia.
APPENDIX A
Emissions Inspection Requirements, Georgia

An annual vehicle emissions testing is required in the following thirteen Georgia counties: Cherokee, Clayton, Cobb, Coweta, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Henry, Paulding, and Rockdale. To register your vehicle in these counties, to renew your vehicle’s registration or to transfer a license plate to the vehicle, you must submit proof that the vehicle has passed emissions inspection requirements. For a list of exempt vehicles, cost, inspection station locations, directions, waivers/extensions, acceptable proof of inspection, etc., please call the Georgia Clean Air Force at: 1-800-449-2471 or you may wish to visit their website, http://www.cleanairforce.com/.

It is recommended that you have your vehicle tested 4 to 6 weeks prior to your registration renewal date (the 30 day period of time ending at midnight on the primary vehicle owner’s birthday), just in case you need time to have repairs made. The primary owner is the owner shown first on the vehicle title and vehicle registration certificate.

An emissions test is valid for 12 months or one registration renewal by the same owner.

APPENDIX B
Sales Tax Compliance, Georgia Motor Vehicle

When applying for a Georgia title and tag for a vehicle that was purchased from an out-of-state or country dealer or an out-of-state business or a Georgia business, Georgia sales tax must be paid at the time of registration or proof submitted that the sales tax has already been paid. If the selling dealer used an incorrect sales tax rate to calculate the amount of Georgia sales tax due, then any additional sales tax due must be paid at the time of registration or proof of payment submitted. A Georgia title and tag will not be issued until any Georgia sales tax due is paid. The amount of sales tax due is based on the vehicle’s purchase price or the vehicle’s fair market value if a sales invoice is not submitted. To determine the sales tax rate in your county or visit the department’s website www.dor.ga.gov, for this information. The published sales tax rates for counties include the State of Georgia’s sales tax rate. For additional information regarding sales tax, please contact the Department of Revenue’s Regional office serving your county. To obtain the address and telephone number of the DOR Regional offices in this state or visit our website, www.dor.ga.gov, for this information.

Effective March 1, 2013, the Title Ad Valorem Tax (TAVT)’ fee will apply in lieu of ad valorem and sales tax

APPENDIX C
Motor Vehicle Ad Valorem Tax, Georgia

Ad Valorem is a Latin phrase meaning "according to the worth". The ad valorem tax in Georgia is a local tax collected by the County tax Commissioner to meet the financial needs of various levying authorities in your county of residence and is based on the vehicle’s value. A vehicle’s value is determined by calculating 50% of the publish wholesale value plus 50% of the publish fair market value as listed in nationally accepted market guides as of January 1 of each tax year. Taxpayers wishing to dispute the taxable value of their vehicle may do so only through the local County Tax Assessor’s Office. For more information on filing an appeal, taxpayer’s should contact their Tax Assessor’s Office no later than the due date of the registration.

The registration period in the majority of counties is the 30 day period of time ending at midnight on the primary owner’s birthday. The primary owner is the owner who is shown first on the vehicle title and/or tag registration certificate, a/k/a/ tag receipt. Contact your county tag office to see if this tax is due, and if due, the amount. From the department’s website, www.dor.ga.gov, you can calculate ad valorem tax for most vehicles.

Effective March 1, 2013, the Title Ad Valorem Tax (TAVT)’ fee will apply in lieu of ad valorem and sales tax