

The House Committee on Ways and Means offers the following substitute to HB 94:

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions regarding the ad valorem taxation of motor vehicles
3 and motor homes, so as to exempt certain persons from penalties for failure to timely pay the
4 ad valorem tax; to provide for related matters; to provide for an effective date and
5 applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 10 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
9 relating to general provisions regarding the ad valorem taxation of motor vehicles and motor
10 homes, is amended by revising Code Section 48-5-451, relating to the penalty for failure to
11 make return or pay tax on a motor vehicle or mobile home, as follows:

12 "48-5-451.

13 (a) Every Except as otherwise provided in subsection (b) of this Code section, every owner
14 of a motor vehicle or a mobile home, in addition to the ad valorem tax due on the motor
15 vehicle or mobile home, shall be liable for a penalty of 10 percent of the tax due or \$5.00,
16 whichever is greater, for the failure to make the return or pay the tax in accordance with
17 this article.

18 (b) Any Georgia resident who voluntarily cancels the registration of his or her motor
19 vehicle pursuant to Code Section 40-2-10 shall not be assessed any penalty for failure to
20 pay the tax due on a motor vehicle under subsection (a) of this Code section for any such
21 period of time. Any such person shall remain liable for the ad valorem tax due on a motor
22 vehicle he or she owns. This subsection shall not apply to motor vehicles subject to Code
23 Section 48-5-441.1. The commissioner shall promulgate any necessary rules and forms to
24 implement the provisions of this subsection."

25 **SECTION 2.**

26 This Act shall become effective on July 1, 2015, and shall be applicable to any penalties
27 assessed on or after that date. Any proceedings instituted for the collection of penalties under
28 the law in existence prior to July 1, 2015, shall not be affected by the enactment of this Act.

29 **SECTION 3.**

30 All laws and parts of laws in conflict with this Act are repealed.