

House Bill 808 (AS PASSED HOUSE AND SENATE)

By: Representatives Momtahan of the 17<sup>th</sup>, Powell of the 32<sup>nd</sup>, Tanner of the 9<sup>th</sup>, Corbett of the 174<sup>th</sup>, and Hatchett of the 150<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to  
2 alternative ad valorem taxes on motor vehicles, so as to revise a definition; to provide for  
3 related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 5C of Title 48 of the Official Code of Georgia Annotated, relating to alternative ad  
7 valorem taxes on motor vehicles, is amended in Code Section 48-5C-1, relating to  
8 definitions, exemption from taxation, allocation and disbursement of proceeds collected by  
9 tag agents, fair market value of vehicle appealable, and report, by revising paragraph (3) of  
10 subsection (a) as follows:

11 "(3) 'Loaner vehicle' means a motor vehicle owned by a dealer which is withdrawn  
12 temporarily from dealer inventory for exclusive use as a courtesy vehicle loaned at no  
13 charge for a period not to exceed ~~30~~ 45 days within a 366 day period to any one customer  
14 whose motor vehicle is being serviced by such dealer."

15 style="text-align:center">**SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.