

Senate Resolution 470

By: Senator Hufstetler of the 52nd

A RESOLUTION

1 Creating the Joint Study Committee on Title Ad Valorem Tax; and for other purposes.

2 WHEREAS, since 2013, motor vehicles purchased in the State of Georgia have been subject
3 to a one-time fee called the title ad valorem tax fee (TAVT); and

4 WHEREAS, TAVT is divided between state and local governments on a sliding percentage
5 scale, which is adjusted annually through 2022; and

6 WHEREAS, each county's tax commissioner is responsible for collecting TAVT for vehicles
7 registered in that county, from which that county tax commissioner transfers the state's share
8 of collections to the Department of Revenue, minus a 1 percent administrative fee if such
9 funds are timely remitted; and

10 WHEREAS, TAVT revenues are intended to be distributed to fund core functions of
11 government such as education, transportation, and essential services; and

12 WHEREAS, ensuring a fair split of TAVT revenues between state and local governments is
13 paramount to appropriately target and collect revenue benchmarks that best serve Georgia's
14 taxpayers.

15 NOW, THEREFORE, BE IT RESOLVED BY THE GENERAL ASSEMBLY OF
16 GEORGIA:

17 (1) **Creation of joint study committee.** There is created the Joint Study Committee on
18 Title Ad Valorem Tax.

19 (2) **Members and officers.**

20 (A) The committee shall be composed of ten members.

21 (B) The President of the Senate shall appoint five members of the Senate as members
22 of the committee and shall designate one of such members as cochairperson.

23 (C) The Speaker of the House of Representatives shall appoint five members of the
24 House of Representatives as members of the committee and shall designate one of such
25 members as cochairperson.

26 (3) **Powers and duties.** The committee shall undertake a study of the conditions, needs,
27 issues, and problems mentioned above or related thereto and recommend any action or
28 legislation which the committee deems necessary or appropriate.

29 (4) **Meetings.** The cochairpersons shall call all meetings of the committee. The
30 committee may conduct such meetings at such places and at such times as it may deem
31 necessary or convenient to enable it to exercise fully and effectively its powers, perform
32 its duties, and accomplish the objectives and purposes of this resolution.

33 (5) **Allowances and funding.**

34 (A) The legislative members of the committee shall receive the allowances provided
35 for in Code Section 28-1-8 of the Official Code of Georgia Annotated.

36 (B) The allowances authorized by this resolution shall not be received by any member
37 of the committee for more than five days unless additional days are authorized. Funds
38 necessary to carry out the provisions of this resolution shall come from funds
39 appropriated to the Senate and the House of Representatives.

40 (6) **Report.**

41 (A) In the event the committee adopts any specific findings or recommendations that
42 include suggestions for proposed legislation, the chairpersons shall file a report of the
43 same prior to the date of abolishment specified in this resolution, subject to
44 subparagraph (C) of this paragraph.

45 (B) In the event the committee adopts a report that does not include suggestions for
46 proposed legislation, the chairpersons shall file the report, subject to subparagraph (C)
47 of this paragraph.

48 (C) No report shall be filed unless the same has been approved prior to the date of
49 abolishment specified in this resolution by majority vote of a quorum of the committee.
50 A report so approved shall be signed by the chairpersons of the committee and filed
51 with the Secretary of the Senate and the Clerk of the House of Representatives.

52 (D) In the absence of an approved report, the chairpersons may file with the Secretary
53 of the Senate and the Clerk of the House of Representatives copies of the minutes of the
54 meetings of the committee in lieu thereof.

55 (7) **Abolishment.** The committee shall stand abolished on December 1, 2017.