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**Georgia Title Ad Valorem Tax Fee  
Informational Bulletin MVD 2013-03-05  
Repairs under a Factory Warranty**

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**March 1, 2013**

Recently, the Department of Revenue (“Department”) published a tax guide for motor vehicle dealers to assist with the implementation of the new title ad valorem tax fee (“TAVT”). In this dealer guide (revision date: January 1, 2013) on page 13, the following question appears: “Are repairs covered under a manufacturer’s factory warranty subject to sales and use tax?” In the guide, the Department answered this question by instructing dealers to continue to collect sales tax on vehicle parts used in repairs covered by a manufacturer’s factory warranty even if the vehicle had been subject to TAVT under O.C.G.A. § 48-5C-1. After further review, it has been determined that this was an incorrect statement of the law. Accordingly that portion of the tax guide is hereby struck from the guide. Moving forward, sales and use tax is not due for parts used in repairs covered by a manufacturer’s factory warranty regardless of whether when the vehicle was sold it was subject to sales tax or TAVT.

**FOR MORE INFORMATION**

**For more information on this subject, contact the Motor Vehicle Division at 1-855-406-5221,  
from 8:00 am to 4:30 pm EST, Monday through Friday, excluding holidays.  
Persons with hearing or speech impairments may call our TDD number at 404-417-4302.**

**For forms and other information, visit our websites,  
([www.dor.ga.gov](http://www.dor.ga.gov) and [www.newtitletax.com](http://www.newtitletax.com)).**