



Georgia Department of Revenue – Motor Vehicle Division
Title Ad Valorem Tax
Informational Bulletin
Exemptions for Leases

May 31, 2013

PURPOSE

The purpose of this bulletin is to clarify the applicability of certain title ad valorem tax (“TAVT”) exemptions in the context of a lease when the lessee is eligible for the exemption but the lessor (who is not exempt) is actually the titled owner of the vehicle.

POLICY

When the lessee qualifies for a TAVT exemption as provided for in O.C.G.A. § 48-5C-1 that exemption will flow from the lessee to the lessor as part of the lease. Accordingly, the title should be processed with the appropriate exemption. In the event the lessor later leases the same vehicle to a non-exempt lessee, the TAVT would become due. This policy is retroactive to March 1, 2013 and therefore any person who would have received the exemption under this policy as part of their lease is eligible to request a refund on Form MV-33.

This policy is applicable to the following TAVT exemptions as provided for in O.C.G.A. § 48-5C-1:

- Leases to the state or any county, consolidated government, municipality, county or independent school district, and any other government entities exempt from ad valorem tax and sales tax pursuant to general law
- Disabled Veteran receiving a grant from U.S. Dept. of Veterans Affairs to adapt a vehicle for their disability
- Disabled Veteran who is 100% disabled and entitled to receive service-connected benefits, or who is entitled to a statutory award from the U.S. Dept. of Veterans Affairs for loss of certain faculties
- Former prisoners of war or their unremarried surviving spouse
- Veterans awarded the Purple Heart
- Veterans awarded the Medal of Honor

The documentation and procedures required to process these exemptions, or to claim a refund under this policy, are the same as the documentation required to process these exemptions as part of a sale or purchase. For government entities, a government issued purchase order should be included with the title work. For the other exemptions, please reference Form MV-30.

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 and www.newtitletax.com).