



State of Georgia

Department of Revenue

Administrative Division – Tax Law & Policy Section

Suite 15311

1800 Century Blvd.

Atlanta, Georgia 30345-3205

(404) 417-6649

November 2, 2010

Bart L. Graham
Commissioner

Frank P. Connell
Director

Vikki McReynolds
Georgia Utility Contractors Association
840 Main Street, Suite C
Forest Park, GA 30297

Re: HB 318—Exemption on Heavy-Duty Equipment Motor Vehicles Ad Valorem Tax

Dear Ms. McReynolds,

This is in response to your e-mail correspondence dated October 26, 2010, requesting a letter ruling regarding HB 318 and the \$100,000 ad valorem tax exemption for heavy-duty equipment motor vehicles.

Your email states that:

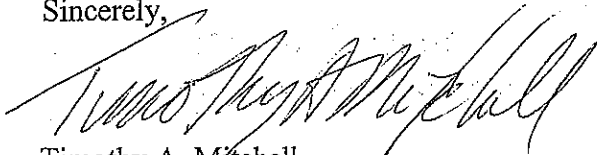
“Many counties did not provide a means to take this exemption; therefore, many companies did not or could not apply for the exemption. County tax bills are being received without the exemption and companies want to know how to fix their tax bills. It has been suggested companies ask for a refund of the tax bill once it is paid but those same companies are not sure how they can go about doing this.”

Based on the facts as presented, those companies, that paid their ad valorem tax for the 2010 year, should seek a refund from the county(s) in which payment was remitted. Under O.C.G.A. § 48-5-380 (a)(2), “each county...shall refund to taxpayers any and all taxes...which are determined to have been voluntarily or involuntarily overpaid by the taxpayers.” A taxpayer has three years from the date of payment in which to file a claim for a refund with the county to whom the tax was paid. O.C.G.A. § 48-5-380 (b). § 48-5-380 (b) also explains that a “claim for refund shall be in writing and shall be in the form and shall contain the information required by the appropriate governing authority.” § 48-5-380 (c) states that if a claim for refund is denied by the governing authority of the county, then the taxpayer shall have the right to bring an action for a refund in the superior court of the county in which the claim arises.

This is not a legal opinion of the Department of Revenue, rather an interpretation of the facts provided and the relevant Code sections cited.

If I can be of further assistance to you regarding this response, please feel free to contact me at (404) 417-2283.

Sincerely,

A handwritten signature in black ink, appearing to read "Timothy A. Mitchell". The signature is fluid and cursive, written over a light background.

Timothy A. Mitchell
Manager

cc: Frank O'Connell, Director, Tax Law and Policy Section
Vicki Lambert, Director, Local Government Services