

**LUMPKIN COUNTY
TAX COMMISSIONER'S OFFICE**

NEWLY PASSED LEGISLATION FROM THE 2012 GEORGIA GENERAL ASSEMBLY

EFFECTIVE MARCH 1, 2013, House Bill 386 removes the sales tax and the annual ad valorem (birthday tax) on newly purchased vehicles. It is being replaced with a new Title Tax of 6.5% in 2013. Here's what you need to know:

- If you purchase a vehicle from an individual (casual sale) on or after March 1, 2013 you will pay the new 6.5% Title Tax to your local tag agent. You pay at the time you apply for the title and register the vehicle.
- The new Title Tax of 6.5% in 2013 is based on the fair market value determined by the Georgia Department of Revenue **NOT** the purchase price.
- The Title Tax is due each time a vehicle is sold and titled. This applies to dealers as well as sales between individuals (casual sales).
- You will continue to pay the annual ad valorem tax (birthday tax) on the vehicles that you currently own.
- If you purchase a vehicle between January 1, 2012 and March 1, 2013 you have the option of enrolling in the new Title Tax system once your 2013 ad valorem tax is paid **OR** remain in the current ad valorem tax system (birthday tax). You have until December 31, 2013 to opt in to the new Title Tax.
- All vehicle registration requirements, including annual tag fees and decals, current driver's license, and insurance remain in effect for all vehicle owners.

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