

COBB COUNTY TAX COMMISSIONER

# COMMERCIAL BRIEF

WINTER 2022



COBBTAX.ORG



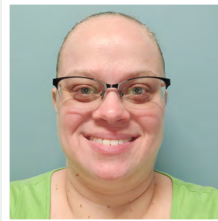
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## MEET OUR TEAM



ANGELICA, ASHLEIGH, EULONDA, LAURA, SUSIE, AND TED

We are the CobbTax **Commercial Department**! Our team of dedicated employees has over 70 years of combined Commercial Customer Service experience! We're here to answer your questions and assist you in any way when you conduct business with the Motor Vehicle Division.

## What's New in 2022?

### REVISED TAVT CALCULATION FOR LEASED VEHICLES

House Bill 63 (2021) changes the formula used to calculate the title ad valorem tax (TAVT) on certain leased vehicles. The new formula became effective on January 1, 2022. The Department of Revenue has issued a revised **Form MV-7D (State and Local TAVT Fees)** and a new **Form MV-7L (State and Local TAVT)**. Dealers who are permitted to make paper filings with a county tag office may use the revised **Form MV-7D** to calculate TAVT on the sales of new or used motor vehicles and may use the new **Form MV-7L** to calculate TAVT on leases of new or used motor vehicles.

Dealers and leasing companies required to use Electronic Title & Registration (ETR) to apply for titles should see the changes in their ETR vendor's system. ETR vendors will need to make the changes to their systems to apply to all vehicle sales and leases occurring on or after January 1, 2022. To read more about this change, please see the Policy Bulletin **Policy Bulletin**.

## LOANER VEHICLES

Loaner vehicles are exempt from state and local title ad valorem tax fees when used as a loaner vehicle for 366 days or fewer, commencing on the date such loaner vehicle is registered as a loaner vehicle at the county tag office.

Immediately upon the expiration of such 366 day period, if the dealer does not cancel, transfer the registration, or turn in the license plate of such loaner vehicle at the county tag office and return the loaner vehicle to inventory for resale, the dealer shall be responsible for remitting the state and local title ad valorem tax fee and shall be subject to the same penalties and interest as an owner for noncompliance.

Please note, it is your responsibility to cancel or turn in your license plate before 366 days to avoid TAVT and penalties. **Form MV-67 (Affidavit of Exemption from State and Local TAVT for Loaner Vehicles)** is required to process this request.

### Receipt options when turning in license plates:

1. **Email** - Provide an email address when dropped off or mailed and receive a receipt by email.
2. **Mail** - Provide a self-addressed stamped envelope or shipping label and receive a receipt by mail.
3. **In-person** - Visit our office to turn in the plate and request a turn-in receipt.  
\* Recommended if the deadline is approaching.

## FLEET REGISTRATION

**Fleet registration via drop-off or mail-in transactions will only be processed in batches of up to 75 renewals per payment.**

Companies with fleets of 100 or more vehicles in Georgia can now register as fleets. Complete fleet registration online at **Georgia DRIVES e-Services**.

### Once registered:

- All vehicles in the fleet will be issued a FLEET decal that does not expire (no annual decal is required).
- County stickers should be obtained from the **County Tag Office** where the vehicle will be located.
- Any new vehicle purchases can be **registered online** or at the **County Tag Office**.
- Fleet vehicles can be moved from one county to another online at **Georgia DRIVES e-Services**.
- Renewals on fleet vehicles must be **completed online** and the annual registration card printed from that online registration.







## COMMERCIAL TRUCK SEASON REMINDERS:

If renewing or registering a vehicle over 55,000 lbs., we will need IRS HVUT Form 2290. This form can be e-filed by going to the [\*\*IRS E-file site\*\*](#). One exception is, if you are registering a vehicle over 55,000 lbs. for the first time, we can use a bill of sale as long as the purchase date is within 60 days of the application date.

For more information about IRS HVUT 2290 and exemptions, view the Department of Revenue's [\*\*IRS HVUT 2290 Checklist\*\*](#).

## INTERNATIONAL REGISTRATION PLAN (IRP) CUSTOMERS:

Cobb County will process the title only for IRP vehicles. Please be sure to complete [\*\*Form T-146 \(Georgia IRP Exemption to State and Local Ad Valorem/TAVT Fee Application\)\*\*](#). Also, please be aware that sales tax is due at the time of titling your vehicle. IRP registration must be done online through the [\*\*Georgia Trucking Portal\*\*](#). For more information and instructions on IRP registration, visit the Department of Revenue (DOR) [\*\*IRP Registration Instructions\*\*](#) site.

## NEW INTERNATIONAL REGISTRATION PLAN (IRP) PAYMENT CHANGES:

Effective January 4, 2022, all IRP payments must be made online or by mail. In-person payments will no longer be available. Review the [\*\*DOR Trucking Portal and its FAQ\*\*](#). You can [\*\*log in to IRP here\*\*](#).