

Columbia County Tax Commissioner  
Motor Vehicle Division  
Active Non-Resident Service Members Tax Exemption Requirements

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Active non-resident service members are **NOT** exempt from Title Ad Valorem Tax and/or Sales & Use Tax when he/she purchases a vehicle from a business and/or dealership and registers the vehicle in Georgia.

Active non-resident service members **MAY** exempt Title Ad Valorem Tax and/or Sales & Use Tax when a vehicle is purchased from an individual. Active non-resident service members **MAY** also exempt Title Ad Valorem Tax when relocating a vehicle to Georgia when that vehicle is registered in another location (state or country) in the service members (and/or dependent's) name.

**REQUIREMENTS FOR ACTIVE NON-RESIDENT SERVICE MEMBERS TAX EXEMPTION**

**Service Member:**

- Must come into the office and request the exemption.
- Must provide Active Duty Military Identification (I.D.)
- Must provide current orders reflecting assignment to a Georgia location.
- Must provide **current** months end Leave and Earnings Statement (LES)  
**NOTE:** Home of Record state cannot be Georgia & LES must reflect Georgia VHA/BAH Zip
- Cannot claim homestead exemption on property owned by service member or co-owner of vehicle. (This would indicate Georgia residency)
- Must provide a completed Form PT-472NS, Non-Resident Service Member's Affidavit for Exemption of Title Ad Valorem Taxes for Motor Vehicles or;
- PT-471 Service Member's Affidavit for Exemption of Ad Valorem Taxes for Motor Vehicles.

**NOTE:**

If the service member is not available to come into the office because he/she has a Temporary Change of Station (TCS-exceeds 180 days) or is on Temporary Duty (TDY-180 days or less) the dependent **MAY** request the exemption and provide the documentation listed above with the following documentation to receive the Active Non-Resident Service Member's Tax Exemption:

- Dependent Identification (I.D.)
- Dependent **MUST** provide Power of Attorney from Service Member
- Must provide orders reflecting the service member's status as "TCS" or "TDY". The orders **MUST** reflect the service member is departing and returning to his/her permanent station which is a Georgia location. The orders **MUST** also reflect the "relocation of family members is not authorized."

Please refer to the Columbia County Tax Commissioner's Website at:

[www.columbiacountyga.gov/motor-vehicle](http://www.columbiacountyga.gov/motor-vehicle) or call (706) 868-6884

for additional information regarding the titling and registration of vehicles in Columbia County.