

House Bill 1034

By: Representatives Ray of the 128<sup>th</sup>, Hudson of the 156<sup>th</sup>, Royal of the 164<sup>th</sup>, Floyd of the 138<sup>th</sup> and Bell of the 25<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from state sales and use tax, so as to provide for an exemption with respect to the  
3 sale or use of liquefied petroleum gas or other fuel used for certain horticultural purposes;  
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 state sales and use tax, is amended by striking "or" at the end of paragraph (72), by striking  
9 the period at the end of paragraph (73) and inserting in its place a semicolon, by striking the  
10 period at the end of paragraph (74) and inserting in its place "; or", and by adding a new  
11 paragraph immediately following paragraph (74), to be designated paragraph (75), to read  
12 as follows:

13 "(75) Sales of liquefied petroleum gas or other fuel used in a structure in which plants,  
14 seedlings, nursery stock, or floral products are raised."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.