

House Bill 1076

By: Representatives Kaye of the 37th, Bunn of the 74th, Hudgens of the 24th, Coleman of the 80th, Burmeister of the 114th and others

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
3 any required textbook for public postsecondary schools; to provide an effective date; to
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 (73) and
9 inserting in its place a semicolon, by striking the period at the end of paragraph (74) and
10 inserting in its place "; or", and by adding a new paragraph immediately following paragraph
11 (74), to be designated paragraph (75), to read as follows:

12 "(75)(A) Sales of any required textbook to students enrolled full time or part time in
13 public postsecondary institutions who present a valid and current student identification
14 card.

15 (B) For the purposes of subparagraph (A) of this paragraph, 'required textbook' means
16 any book that is principally designed for use as a source of instructional material by a
17 student at a postsecondary institution and any book that a student is directed in writing
18 to purchase by the instructor of a course in which the student is enrolled."

19 style="text-align:center">**SECTION 2.**

20 This Act shall become effective on July 1, 2002.

21 style="text-align:center">**SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.