

House Bill 278

By: Representatives McCall of the 90<sup>th</sup>, Channell of the 111<sup>th</sup>, Royal of the 164<sup>th</sup>, Scheid of the 17<sup>th</sup>, Jenkins of the 110<sup>th</sup> 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 the  
3 sale or use of liquefied petroleum gas or electricity used in dairy production by family owned  
4 qualified farm products producers; to 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 (71), by striking  
9 the period at the end of paragraph (72) and inserting in its place "; or", and by adding a new  
10 paragraph immediately following paragraph (72), to be designated paragraph (73), to read  
11 as follows:

12 "(73) Sales of liquefied petroleum gas or electricity used in dairy production by family  
13 owned qualified farm products producers. For purposes of this Code section, the term  
14 'family owned qualified farm products producer' shall have the same meaning as specified  
15 in paragraph (2) of subsection (a) of Code Section 48-5-41.1, as amended."

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

17 All laws and parts of laws in conflict with this Act are repealed.