

House Bill 1447

By: Representative Jamieson of the 22nd

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 change certain provisions regarding the
3 exemption of certain natural or artificial gas sales; to remove certain limitations preventing
4 the application of such exemption with respect to certain local sales and use taxes; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 state sales and use tax, is amended by striking paragraph (70), and inserting in its place a new
10 paragraph (70) to read as follows:

11 ~~"(70)(A) For the purposes of this paragraph, the term 'local sales and use tax' shall~~
12 ~~mean any sales tax, use tax, or local sales and use tax which is levied and imposed in~~
13 ~~an area consisting of less than the entire state, however authorized, including, but not~~
14 ~~limited to, such taxes authorized by or pursuant to constitutional amendment; by or~~
15 ~~pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as~~
16 ~~amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or~~
17 ~~pursuant to Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by or~~
18 ~~pursuant to Part 1 of Article 3 of this chapter; or by or pursuant to Part 2 of Article 3~~
19 ~~of this chapter.~~

20 ~~(B) The sale of natural or artificial gas used directly in the production of electricity~~
21 ~~which is subsequently sold.~~

22 ~~(C) The exemption provided for in subparagraph (B) of this paragraph shall not apply~~
23 ~~to any local sales and use tax levied or imposed at any time.~~

24 ~~(D) The commissioner shall adopt rules and regulations to carry out the provisions of~~
25 ~~this paragraph;".~~

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SECTION 2.

2 All laws and parts of laws in conflict with this Act are repealed.