

House Bill 1515

By: Representatives Ray of the 128th, Royal of the 164th and Hudson of the 156th

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 primary for the purposes of making
15 sales of such plants, seedlings, nursery stock, or floral products for resale."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.