

House Bill 1528

By: Representatives Bunn of the 74th, Smith of the 102nd, Callaway of the 81st, Sanders of the 107th, Hines of the 38th 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 exemptions with respect to the
3 sale of certain children's clothing and certain infant care articles or items; to provide for
4 limitations; to provide for powers, duties, and authority of the state revenue commissioner;
5 to repeal 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 "or" at the end of paragraph (72), by striking
10 the period at the end of paragraph (73) and inserting in its place a semicolon, by striking the
11 period at the end of paragraph (74) and inserting in its place a semicolon, and by adding two
12 new paragraphs immediately following paragraph (74), to be designated paragraphs (75) and
13 (76), to read as follows:

14 "(75)(A) The sale of any item of children's clothing, including infants, children, and
15 youth sizes '0' through '20' or sizes indicated by letters which are commonly used to
16 designate children's clothing sizes.

17 (B) The commissioner shall promulgate any rules and regulations necessary to
18 implement and administer this paragraph; or

19 (76)(A) The sale of any article or item which has been manufactured to be used
20 expressly in caring for infants under the age of 36 months. If any such article or item
21 is used for other purposes, the article or item shall still be exempt, provided that its
22 manufactured purpose is for use in caring for infants.

23 (B) The commissioner shall promulgate any rules and regulations necessary to
24 implement and administer this paragraph."

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SECTION 2.

2 All laws and parts of laws in conflict with this Act are repealed.