

House Bill 336

By: Representatives Jennings of the 63rd, Burkhalter of the 41st, Snelling of the 99th, Graves of the 125th, Day of the 153rd 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 certain sales of natural gas used for residential purposes; to provide for conditions and
4 limitations; to provide for automatic repeal; to provide an effective date; to repeal conflicting
5 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 (71), by striking
10 the period at the end of paragraph (72) and inserting in its place "; or", and by adding a new
11 paragraph immediately following paragraph (72), to be designated paragraph (73), to read
12 as follows:

13 "(73) Sales of natural gas, on or after July 1, 2001, and prior to July 1, 2002, for
14 residential purposes which exceed the base usage amount of a natural gas service address.
15 The base usage amount of a particular natural gas service address shall be the cost of
16 natural gas charged to a residential customer at that address for the corresponding service
17 period, on or after January 1, 2000, and prior to January 1, 2001. This paragraph shall
18 stand repealed in its entirety on July 1, 2002."

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.