

House Bill 350

By: Representatives Sims of the 167th, Stokes of the 92nd, Royal of the 164th, Powell of the 23rd and McCall of the 90th

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, electricity, or other fuel used in a structure in which
4 fish, shellfish, crustaceans, alligators, or other aquaculture species are raised; to provide an
5 effective date; 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 adding a new paragraph (49.1) to read as follows:
10 "(49.1) Sales of liquefied petroleum gas, electricity, or other fuel used in a structure in
11 which fish, shellfish, crustaceans, alligators, or other aquaculture species are raised;"

12 **SECTION 2.**

13 This Act shall become effective on July 1, 2001.

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.