

House Bill 344

By: Representative Lucas of the 124<sup>th</sup>

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 of any item of tangible personal property with a sales price of 50¢ or less dispensed by  
4 or through a vending machine; 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 (71), by striking  
9 the period at the end of paragraph (72) and inserting in its place "; or", and by adding a new  
10 paragraph immediately following paragraph (72), to be designated paragraph (73), to read  
11 as follows:

12 "(73) Sales of any item of tangible personal property with a sales price of 50¢ or less  
13 dispensed by or through a vending machine."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.