

House Bill 424

By: Representatives Jennings of the 63rd, Snelling of the 99th, Burkhalter of the 41st, Day of the 153rd, Graves of the 125th 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 a short title; to
4 provide for conditions and limitations; to provide for automatic repeal; 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 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)(A) Sales of natural gas, on or after July 1, 2001, and prior to July 1, 2002, for
14 residential purposes which exceed the monthly base usage amount of a natural gas
15 service address for the same month of the year 2000. The base usage amount of a
16 particular natural gas service address shall be the cost of natural gas charged to a
17 residential customer at that address for the corresponding service period, on or after
18 January 1, 2000, and prior to January 1, 2001. This paragraph shall stand repealed in
19 its entirety on July 1, 2002.

20 (B) This paragraph shall be known and may be cited as "The Residential Natural Gas
21 Sales Tax Relief Act of 2001."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.