

House Bill 426

By: Representative Scheid of the 17<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 certain clothing, wallets, and bags for a limited period of time; to provide for a short  
4 title; to provide for definitions; to provide for limitations; to provide for powers, duties, and  
5 authority of the state revenue commissioner; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
10 state sales and use tax, is amended by striking "or" at the end of paragraph (71), by striking  
11 the period at the end of paragraph (72) and inserting in its place "; or", and by adding a new  
12 paragraph immediately following paragraph (72), to be designated paragraph (73), to read  
13 as follows:

14 "(73)(A) The sale of any item of clothing, wallet, or bag having a retail price of  
15 \$100.00 or less. The exemption provided by this subparagraph shall apply only to sales  
16 occurring on any of the first three Saturdays of each August.

17 (B) This paragraph shall be known and may be cited as the 'Back To School Sales Tax  
18 Holiday Act.'

19 (C) As used in this paragraph, the term:

20 (i) 'Bag' means handbag, backpack, fanny pack, and diaper bag. Such term shall not  
21 include briefcase, suitcase, or other garment bag.

22 (ii) 'Clothing' means any item of apparel or footwear intended to be worn on or about  
23 the human body. Such term shall not include skis, swim fins, roller blades, skates,  
24 watches, watch bands, jewelry, umbrellas, or handkerchiefs.

- 1 (D) The exemption provided by subparagraph (A) of this paragraph shall not apply to  
2 sales in a theme park, entertainment complex, public lodging establishment, or airport.  
3 (E) The commissioner shall promulgate any rules and regulations necessary to  
4 implement and administer this paragraph."

- 5 **SECTION 2.**  
6 All laws and parts of laws in conflict with this Act are repealed.