

House Bill 440

By: Representatives Borders of the 177<sup>th</sup>, Buck of the 135<sup>th</sup>, Epps of the 131<sup>st</sup>, Shaw of the 176<sup>th</sup>, Jackson of the 148<sup>th</sup> 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 the  
3 sale of certain clothing, wallets, and bags for a limited period of time; to provide for  
4 definitions; to provide for limitations; to provide for powers, duties, and authority of the state  
5 revenue commissioner; 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) The sale of any item of clothing, wallet, or bag having a sales price of \$100.00  
14 or less. The exemption provided by this subparagraph shall apply only to sales  
15 occurring during the period commencing at 12:01 A.M. on July 28, 2001, and  
16 concluding at midnight on August 5, 2001.

17 (B) As used in this paragraph, the term:

18 (i) 'Bag' means handbag, backpack, satchel, or other bag intended for carrying books  
19 and supplies. Such term shall not include suitcase or other garment bag.

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

23 (C) The exemption provided by subparagraph (A) of this paragraph shall not apply to  
24 sales in a theme park, entertainment complex, public lodging establishment, or airport.

25 (D) The commissioner shall promulgate any rules and regulations necessary to  
26 implement and administer this paragraph."

1 **SECTION 2.**

2 All laws and parts of laws in conflict with this Act are repealed.