

House Bill 67

By: Representatives Wix of the 33rd, Walker of the 141st, McBee of the 88th, Morris of the 155th, Johnson of the 35th 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 add an exemption for required textbooks for
3 public or private postsecondary schools; to provide an effective date; to repeal conflicting
4 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 required textbooks to students enrolled full time or part time in public or
13 private postsecondary institutions who present a student identification card. For the
14 purposes of this paragraph, 'required textbook' means and includes any book that is
15 principally designed for use as a source of instructional material by a student at a
16 postsecondary institution and any book that a student is directed in writing to purchase
17 by the instructor of a course in which the student is enrolled."

18 **SECTION 2.**

19 This Act shall become effective on January 1, 2002.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.