

House Bill 500

By: Representatives Willard of the 44th, Millar of the 59th, Hammontree of the 4th, Golick of the 30th, Cox of the 105th 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 propane and natural gas used for residential purposes; 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 propane and natural gas for residential purposes."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.