

House Bill 722

By: Representatives Teper of the 61<sup>st</sup>, Ehrhart of the 36<sup>th</sup>, Snow of the 2<sup>nd</sup>, McCall of the 90<sup>th</sup>,  
Coan of the 82<sup>nd</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 sales and use tax, so as to change provisions relating to the state sales and  
3 use tax exemption for packaging materials; to provide for conditions and limitations; to  
4 repeal conflicting 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 sales and use tax, is amended by striking division (35)(A)(iii) and inserting in its place a new  
9 division (35)(A)(iii) to read as follows:

10 "(iii) Materials, containers, labels, sacks, or bags used for packaging tangible personal  
11 property for shipment or sale. To qualify for the packaging exemption, the items shall  
12 be used solely for packaging and shall not be purchased for reuse, unless the reusable  
13 packaging is rented from a third party who is the owner of the packaging materials  
14 and not the processor, manufacturer, or converter of the shipped tangible personal  
15 property;"

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.