

House Bill 132

By: Representatives Sims of the 167th, Houston of the 166th, Byrd of the 170th, Mosley of the 171st and Black of the 178th

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 or use of liquefied petroleum gas or other fuel used in tobacco production by family
4 owned qualified farm products producers; to 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 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 liquefied petroleum gas or other fuel used in tobacco production by family
13 owned qualified farm products producers. For purposes of this Code section, the term
14 'family owned qualified farm products producer' shall have the same meaning as specified
15 in paragraph (2) of subsection (a) of Code Section 48-5-41.1, as amended."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.