

House Bill 15

By: Representatives Kaye of the 37th, Snelling of the 99th, Jennings of the 63rd,
Graves of the 125th, Stephens of the 150th 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, accessories, footwear, school supplies, and computer equipment for
4 a limited period of time; to provide for applicability; to provide for limitations; to provide
5 for powers, duties, and authority of the state revenue commissioner; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 state sales and use tax, is amended by striking "or" at the end of paragraph (71), by striking
11 the period at the end of paragraph (72) and inserting in its place "; or", and by adding a new
12 paragraph immediately following paragraph (72), to be designated paragraph (73), to read
13 as follows:

14 "(73)(A) The sale of any of the following enumerated in subparagraph (B) of this
15 paragraph every year only during the period commencing at 12:01 A.M. on the first
16 Friday in August, and concluding at midnight on the immediately following Sunday in
17 August.

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

19 (i) Clothing;

20 (ii) Clothing accessories including, but not limited to, hats, scarves, hosiery, and
21 handbags;

22 (iii) Footwear;

23 (iv) School supplies including, but not limited to, pens, pencils, paper, binders,
24 notebooks, books, bookbags, lunchboxes, and calculators;

25 (v) Computers, printers and printer supplies, and computer software.

26 (C) The exemption provided by subparagraph (A) of this paragraph shall not apply to:

- 1 (i) Sales of jewelry, cosmetics, eyewear, wallets, watches;
2 (ii) Sales of furniture;
3 (iii) The sale of an item placed on layaway or similar deferred payment and delivery
4 plan however described;
5 (iv) Rental of clothing or footwear;
6 (v) The sale or lease of an item for use in a trade or business
7 (D) The commissioner shall promulgate any rules and regulations necessary to
8 implement and administer this paragraph. Not later than July 1 of each year, the
9 commissioner shall publish and make available to the public and to retailers a list of
10 articles which qualify to the exemption under subparagraph (A) of this paragraph."

11 **SECTION 2.**

12 All laws and parts of laws in conflict with this Act are repealed.