

House Bill 886

By: Representatives Borders of the 177th, Buck of the 135th, Epps of the 131st, Shaw of the 176th, Jackson of the 148th 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 computers, computer related products, clothing, and bags for a limited period
4 of time; to provide for definitions; to provide for limitations; to provide for powers, duties,
5 and authority of the state revenue commissioner; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 style="text-align:center">**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 item of clothing or bag having a sales price of \$100.00 or less
15 and the sale of any computer or computer related product. The exemption provided by
16 this subparagraph shall apply only to sales occurring during the period commencing at
17 12:01 A.M. on August 1, 2002, and concluding at midnight on August 4, 2002.

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

19 (i) 'Bag' means handbag, backpack, satchel, or other bag intended for carrying books
20 and supplies. Such term shall not include suitcase or other garment bag.

21 (ii) 'Clothing' means any item of apparel or footwear intended to be worn on or about
22 the human body. Such term shall not include skis, swim fins, roller blades, skates,
23 watches, watch bands, jewelry, umbrellas, or handkerchiefs.

24 (C) The exemption provided by subparagraph (A) of this paragraph shall not apply to
25 sales in a theme park, entertainment complex, public lodging establishment, or airport.

1 (D) The commissioner shall promulgate any rules and regulations necessary to
2 implement and administer this paragraph."

3 **SECTION 2.**

4 All laws and parts of laws in conflict with this Act are repealed.