

House Bill 943

By: Representatives Stephens of the 150th, McCall of the 90th, Hanner of the 159th, Skipper of the 137th, Day of the 153rd 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 sales of certain chemicals, compounds, or substances used in pollution treatment or control;
4 to provide for conditions and limitations; 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 read as follows:

11 "(73) Sales of chemicals, chemical compounds, or chemical substances certified by the
12 Environmental Protection Division of the Department of Natural Resources and used in
13 pollution treatment or control."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.