

House Bill 185

By: Representatives Powell of the 23<sup>rd</sup>, Porter of the 143<sup>rd</sup>, Parham of the 122<sup>nd</sup>, Purcell of the 147<sup>th</sup>, McCall of the 90<sup>th</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 state sales and use tax, so as to provide for an exemption with respect to  
3 certain sales of electricity for additional irrigation purposes; to provide for conditions and  
4 limitations; to provide an effective date; 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 paragraph (64) and inserting in its place a new  
9 paragraph (64) to read as follows:

10 "(64) The sale of electricity for the operation of an irrigation system which is used on  
11 a farm exclusively for the irrigation of farm crops or horticultural or nursery stock;"

12 **SECTION 2.**

13 This Act shall become effective on January 1, 2002.

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.