

House Bill 148

By: Representatives Ray of the 108<sup>th</sup>, Royal of the 140<sup>th</sup>, Black of the 144<sup>th</sup> and James of the 114<sup>th</sup>

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 for certain horticultural purposes;  
4 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 (74), by striking  
9 the period at the end of paragraph (75) and inserting in its place "; or", and by adding a new  
10 paragraph to read as follows:

11 "(76) Sales of liquefied petroleum gas or other fuel used in a structure in which plants,  
12 seedlings, nursery stock, or floral products are raised primarily for the purposes of  
13 making sales of such plants, seedlings, nursery stock, or floral products for resale."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.