

House Bill 202

By: Representative Jamieson of the 22nd

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 change certain provisions regarding the
3 exemption with respect to the sale of certain natural or artificial gas used directly in the
4 production of electricity; to provide an effective date; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 state sales and use tax, is amended by striking subparagraph (C) of paragraph (70) and
10 inserting in its place a new subparagraph (C) to read as follows:

11 "(C) The exemption provided for in subparagraph (B) of this paragraph shall not apply
12 to any local sales and use tax levied or imposed ~~at any time~~ on or before July 1, 2003."

13 **SECTION 2.**

14 This Act shall become effective on July 1, 2003.

15 **SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.