

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 sales and use tax, so as to provide for an exemption with respect to ice; to  
3 provide for conditions and limitations; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
7 sales and use tax, is amended by striking "or" at the end of paragraph (76); by striking the  
8 period at the end of paragraph (77) and inserting in its place "; or"; and by adding a new  
9 paragraph immediately following paragraph (77), to be designated paragraph (78), to read  
10 as follows:

11 "(78) The sale or use of ice when sold to or used by a poultry producer or other processor  
12 for chilling fowl and other products in processing for market and for chilling storage  
13 rooms, compartments, or delivery trucks."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.