

House Bill 1052

By: Representatives Royal of the 140th, Ray of the 108th, Scott of the 138th, and Borders of the 142nd

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15 All laws and parts of laws in conflict with this Act are repealed.