

House Bill 1105

By: Representatives Sims of the 130<sup>th</sup>, Smith of the 129<sup>th</sup>, Post 2, Boggs of the 145<sup>th</sup>, and Roberts of the 131<sup>st</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 wax or dies used directly in the manufacture of parts for military aircraft,  
4 watercraft, or vehicles; 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 adding a new paragraph immediately following  
9 paragraph (34.3), to be designated paragraph (34.4), to read as follows:

10 "(34.4) The sale or use of wax or dies used directly in the manufacture of parts for  
11 military aircraft, watercraft, or vehicles;".

12 **SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.