

House Bill 1412

By: Representatives Borders of the 142nd, Buck of the 112th, Lane of the 101st, Parham of the 94th, and Royal of the 140th

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 renew an exemption with respect to the sale
3 of certain school supplies, clothing, footwear, computers, and computer related accessories
4 for a limited period of time; to expand such exemption to certain college or dormitory items;
5 to provide an effective date; to repeal conflicting laws; and for other 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 paragraph (75) and inserting in its place a new
10 paragraph (75), to read as follows:

11 "(75)(A) The sale of any covered item. The exemption provided by this paragraph
12 shall apply only to sales occurring during a period commencing at 12:01 A.M. on ~~July~~
13 ~~31, 2003~~ July 29, 2004, and concluding at 12:00 Midnight on ~~August 3, 2003~~
14 August 1, 2004.

15 (B) As used in this paragraph, the term 'covered item' shall mean:

- 16 (i) Articles of clothing and footwear with a sales price of \$100.00 or less per article
17 of clothing or pair of footwear, excluding accessories such as jewelry, handbags,
18 umbrellas, eyewear, watches, and watchbands;
- 19 (ii) A single purchase, with a sales price \$1,500.00 or less, of personal computers and
20 personal computer related accessories purchased for noncommercial home or personal
21 use, including personal computer base units and keyboards, personal digital assistants,
22 handheld computers, monitors, other peripheral devices, modems for Internet and
23 network access, and nonrecreational software, whether or not they are to be utilized
24 in association with the personal computer base unit. Computer and computer related
25 accessories shall not include furniture and any systems, devices, software, or
26 peripherals designed or intended primarily for recreational use; and

1 (iii) Noncommercial purchases of general school supplies to be utilized in the
 2 classroom or in classroom related activities, such as homework, up to a sales price of
 3 \$20.00 per item including pens, pencils, notebooks, paper, book bags, calculators,
 4 dictionaries, thesauruses, and children's books and books listed on approved school
 5 reading lists for pre-kindergarten through twelfth grade; and

6 (iv) Noncommercial purchases of general articles and supplies to be utilized for
 7 college and dormitory living, with a sales price of \$300.00 or less per item, including
 8 compact refrigerators of 3.5 cubic feet or less; microwave ovens of 600 watts or less;
 9 toasters and toaster ovens; coffee makers; television sets of 25 inches or less,
 10 television combination sets, and related mounts and wiring; flashlights; batteries;
 11 bookends; bookcases; fans; alarm clocks; clock radios; thermometers; lamps; laundry
 12 bags or baskets and supplies; vacuum cleaners; power strips; extension cords; surge
 13 protectors; light bulbs; storage containers and bins; shelving; telephones; poster putty
 14 or mounting tape; combination locks; padlocks; cleaning supplies, including trash and
 15 recycling bins, trash bags, brooms, dust pans, mops, and sponges; first-aid kits;
 16 clothes hangers; electric irons; ironing boards; shower curtains; shower rods; shower
 17 caddies; vaporizers; humidifiers; space heaters; over-the-door and similar hooks and
 18 hangers; mailing tape and packaging supplies; bed risers; toolboxes; packaged tool
 19 sets; hand tools; cordless power tools; throw rugs; area rugs; carpet of a size of 8 feet
 20 by 10 feet or smaller; paint; window blinds; and fire extinguishers.

21 (C) The exemption provided by this paragraph shall not apply to rentals, sales in a
 22 theme park, entertainment complex, public lodging establishment, restaurant, or airport
 23 or to purchases for trade, business, or resale.

24 (D) The commissioner shall promulgate any rules and regulations necessary to
 25 implement and administer this paragraph including but not be limited to a list of those
 26 articles and items qualifying for the exemption pursuant to this paragraph;"

27 SECTION 2.

28 This Act shall become effective upon its approval by the Governor or upon its becoming law
 29 without such approval.

30 SECTION 3.

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