

House Bill 1642

By: Representative Smith of the 76<sup>th</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 sales taxes, so as to provide for an exemption for sales from the liquidation  
3 of the estate of a deceased person; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
7 sales taxes, is amended by striking the word "or" at the end of paragraph (76), by striking the  
8 symbol "." at the end of paragraph (77) and inserting in lieu thereof the symbol and word  
9 "; or", and by inserting at the end thereof the following:  
10 "(78) Sales of personal items in the bona fide liquidation of the estate of a deceased  
11 person."

12 style="text-align:center">**SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.