

House Bill 1239 (AS PASSED HOUSE AND SENATE)

By: Representatives Royal of the 140<sup>th</sup>, O`Neal of the 117<sup>th</sup>, Sims of the 130<sup>th</sup>, and Borders of the 142<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to state administration of revenue and taxation, so as to provide for additional  
3 restrictions with respect to certain refunds; to provide an effective date; to provide for  
4 applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Article 2 of Chapter 2 of Title 48 of the Official Code of Georgia Annotated, relating to state  
8 administration of revenue and taxation, is amended by adding a new Code section  
9 immediately following Code Section 48-2-35, to be designated Code Section 48-2-35.1, to  
10 read as follows:

11 "48-2-35.1.

12 If a certificate or exemption determination letter issued by the commissioner certifying that  
13 the purchaser is entitled to purchase tangible personal property or taxable services without  
14 the payment of sales and use tax has not been obtained and used prior to purchasing such  
15 tangible personal property or taxable services, a refund of sales and use taxes shall be made  
16 without interest."

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

18 This Act shall become effective on July 1, 2004, and shall be applicable to any sales and use  
19 tax refund claim filed on or after that date.

20 style="text-align:center">**SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.