

House Bill 1409 (AS PASSED HOUSE AND SENATE)

By: Representative 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 sales and use tax, so as to provide for an exemption with respect to ice; to
3 provide for conditions and limitations; to provide an effective date; to repeal conflicting
4 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 sales and use tax, is amended by striking "or" at the end of paragraph (76); by striking the
9 period at the end of paragraph (77) and inserting in its place "; or"; and by adding a new
10 paragraph immediately following paragraph (77), to be designated paragraph (78), to read
11 as follows:

12 "(78) The sale or use of ice for chilling poultry or vegetables in processing for market
13 and for chilling poultry or vegetables in storage rooms, compartments, or delivery trucks."

14 **SECTION 2.**

15 This Act shall become effective July 1, 2004.

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.