

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  
3 sales of any durable medical equipment prescribed by a physician; to repeal conflicting laws;  
4 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 striking paragraph (54) and inserting in its place a new  
9 paragraph (54) to read as follows:

10 "(54) The sale or use of any durable medical equipment ~~as defined under Titles XVIII~~  
11 ~~and XIX of the federal Social Security Act which is paid for directly by funds of the State~~  
12 ~~of Georgia or the United States under the medicare or Medicaid programs where state or~~  
13 ~~federal law or regulation authorizing such payment prohibits the payment of sales and use~~  
14 ~~tax in connection therewith. The commissioner shall specify by rule or regulation the~~  
15 ~~durable medical equipment eligible for this exemption;~~ prescribed by a physician."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.