

House Bill 5

By: Representatives Borders of the 175<sup>th</sup>, Williams of the 4<sup>th</sup>, Fludd of the 66<sup>th</sup>, Brown of the 69<sup>th</sup>, Black of the 174<sup>th</sup>, and others

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 the  
3 sale of certain school supplies, clothing, footwear, computers, and computer related  
4 accessories for a limited period of time; to provide an effective date; to repeal conflicting  
5 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 subparagraph (A) of paragraph (75) and  
10 inserting in its place a new subparagraph (A), to read as follows:

11 (75)(A) The sale of any covered item. The exemption provided by this paragraph shall  
12 apply only to sales occurring during a period commencing at 12:01 A.M. on ~~July 29,~~  
13 ~~2004~~ July 28, 2005, and concluding at 12:00 Midnight on ~~August 1, 2004~~ July 31,  
14 2005.

15 **SECTION 2.**

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

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.