

House Bill 202

By: Representative McCall of the 30th

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 taxes, so as to exempt as industrial materials certain materials
3 used in the quarrying and manufacturing of granite into items for sale at retail; to provide for
4 an effective date; to repeal conflicting 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 taxes, is amended by striking division (35)(A)(ii) thereof and inserting in its
9 place a new division (35)(A)(ii) to read as follows:

10 "(ii) Industrial materials, other than machinery and machinery repair parts, that are
11 coated upon or impregnated into the product at any stage of its processing,
12 manufacture, or conversion, which industrial materials shall include without
13 limitation all of the following materials when used in the quarrying and
14 manufacturing of granite into items for sale at retail:

15 (I) Black powder;

16 (II) Saw shot;

17 (III) Saw abrasives;

18 (IV) Diamond sawing segments;

19 (V) Polishing grains, whether loose or compacted into segments;

20 (VI) Buffing powders;

21 (VII) Tungsten carbide-tipped tools and inserts;

22 (VIII) Grinding wheels for profile machines;

23 (IX) Sandblast stencils and materials for sandblasting process;

24 (X) Sand and abrasives for sandblasting;

25 (XI) Cleaning acids and chemicals; or"

1 **SECTION 2.**

2 This Act shall become effective on January 1, 2006.

3 **SECTION 3.**

4 All laws and parts of laws in conflict with this Act are repealed.