

The House Committee on Ways and Means offers the following substitute to HB 487:

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 change the exemption regarding electricity  
3 sales for irrigation of farm crops; to provide for termination of such exemption; to repeal  
4 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 state sales and use tax, is amended by striking paragraph (64) and inserting in its place a new  
9 paragraph (64) to read as follows:

10 "(64) During the period of July 1, 2005, through June 30, 2007, the sale of electricity  
11 or other fuel for the operation of an irrigation system which is used on a farm exclusively  
12 for the irrigation of farm crops;"

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.