

House Bill 658

By: Representatives Powell of the 29th, Dickson of the 6th, McCall of the 30th, and Sims of the 169th

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 include irrigation of certain nursery stock; 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) The sale of electricity for the operation of an irrigation system which is used on:
11 (A) On a farm exclusively for the irrigation of farm crops; or
12 (B) On a nursery in which plants, seedlings, nursery stock, or floral products are raised
13 primarily for the purposes of making sales of such plants, seedlings, nursery stock, or
14 floral products for resale."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.