

House Bill 834

By: Representatives Roberts of the 154th, Royal of the 171st, Floyd of the 147th, McCall of the 30th, Lane of the 158th, 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 regarding the sale
3 of liquefied petroleum gas or other fuel used for certain swine raising purposes; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 adding a new paragraph immediately following
9 paragraph (49), to be designated paragraph (49.1), to read as follows:

10 "(49.1) Sales of liquefied petroleum gas or other fuel used in a structure in which swine
11 are raised;"

12 style="text-align:center">**SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.