

House Bill 1005

By: Representatives Borders of the 175th, Black of the 174th, Williams of the 4th, Shaw of the 176th, Day of the 163rd, 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 28,~~
13 ~~2005~~ July 27, 2006, and concluding at 12:00 Midnight on ~~July 31, 2005~~ July 30, 2006."

14 **SECTION 2.**

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

17 **SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.