

House Bill 1002

By: Representatives Day of the 163rd, Harbin of the 118th, Cox of the 102nd, Stephens of the 164th, Chambers of the 81st, 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 or certain emergency preparedness products for a limited period of time; to provide for
4 conditions and exclusions; to provide for powers, duties, and authority of the state revenue
5 commissioner; to provide an effective date; to repeal conflicting 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 adding a new paragraph immediately following
10 paragraph (75) to be designated paragraph (75.1), to read as follows:

11 "(75.1)(A) The sale of any emergency preparedness item. The exemption provided by
12 this paragraph shall apply only to sales occurring during a period commencing at 12:01
13 A.M. on June 1, 2006, and concluding at 12:00 Midnight on June 12, 2006.

14 (B) As used in this paragraph, the term 'emergency preparedness item' means:

- 15 (i) Any portable self-powered light source selling for \$20.00 or less;
- 16 (ii) Any portable self-powered radio, two-way radio, or weatherband radio selling for
17 \$50.00 or less;
- 18 (iii) Any tarpaulin or other flexible waterproof sheeting selling for \$50.00 or less;
- 19 (iv) Any self-contained first-aid kit selling for \$30.00 or less;
- 20 (v) Any ground anchor system or tie-down kit selling for \$50.00 or less;
- 21 (vi) Any gas or diesel fuel tank selling for \$25.00 or less;
- 22 (vii) Any package of AA-cell, C-cell, D-cell, 6 volt, or 9 volt batteries, excluding
23 automobile and boat batteries, selling for \$30.00 or less;
- 24 (viii) Any nonelectric food storage cooler selling for \$30.00 or less; and
- 25 (ix) Any portable generator used to provide light or communications or preserve food
26 in the event of a power outage selling for \$750.00 or less.

1 (C) The commissioner shall promulgate any rules and regulations necessary to
2 implement and administer this paragraph including but not be limited to a list of those
3 articles and items qualifying for the exemption pursuant to this paragraph;"

4 **SECTION 2.**

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

7 **SECTION 3.**

8 All laws and parts of laws in conflict with this Act are repealed.