

House Bill 1110

By: Representatives Lewis of the 15<sup>th</sup>, Stephens of the 164<sup>th</sup>, Hembree of the 67<sup>th</sup>, Ralston of the 7<sup>th</sup>, and Burmeister of the 119<sup>th</sup>

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 sales and use taxes, so as to provide for a partial exemption with respect  
3 to the sale or use of natural or artificial gas, No. 2 fuel oil, No. 6 fuel oil, propane, coal, and  
4 the fuel cost recovery component of retail electric rates; to repeal conflicting laws; and for  
5 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 sales and use taxes, is amended by adding a new paragraph immediately following paragraph  
10 (70) to be designated paragraph (70.1), to read as follows:

11 "(70.1)(A) The sale of natural or artificial gas, No. 2 fuel oil, No. 6 fuel oil, propane,  
12 coal, and the fuel cost recovery component of retail electric rates.

13 (B) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
14 to the first \$5.49 per decatherm of the sales price or cost price of natural or artificial  
15 gas, the first \$1.08 per gallon of the sales price or cost price of No. 2 fuel oil, the first  
16 \$0.63 per gallon of the sales price or cost price of No. 6 fuel oil, the first \$0.74 per  
17 gallon of the sales price or cost price of propane, the first \$39.41 per ton of coal, or the  
18 first 1.6323¢ per kilowatt hour of the fuel cost recovery component of retail electricity  
19 rates whether such fuel recovery charges are charged separately or are embedded in  
20 such electric rates."

21 **SECTION 2.**

22 All laws and parts of laws in conflict with this Act are repealed.