

House Bill 1147

By: Representatives Meadows of the 5th, Freeman of the 140th, Smith of the 131st, Sheldon of the 105th, Benton of the 31st, 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 sales and use tax, so as to provide for an exemption regarding the sale or
3 use of funeral merchandise; to provide for definitions; to provide an effective date; 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 sales and use tax, is amended by striking paragraph (63) and inserting in its place a new
9 paragraph (63) to read as follows:

10 "(63)(A) The sale or use of funeral merchandise, ~~outer burial containers, and cemetery~~
11 markers as defined in Code Section 43-18-1, which are purchased with funds received
12 from the Georgia Crime Victims Emergency Fund under Chapter 15 of Title 17;

13 (B) As used in this paragraph, the term:

14 (i) 'Alternative container' means an unfinished wood box or other nonmetal
15 receptacle or enclosure, without ornamentation or a fixed interior lining, which is
16 designed for the encasement of human remains and which is made of fiberboard,
17 pressed-wood, composition materials with or without an outside covering or like
18 materials.

19 (ii) 'Funeral merchandise' means the goods which are sold or offered for sale directly
20 to the public for use in connection with funeral services, including but not limited to
21 alternative containers, outer burial containers, and cemetery markers.

22 (iii) 'Outer burial container' means any container which is designed for placement in
23 the grave around the casket including, but not limited to, containers commonly known
24 as burial vaults, grave boxes, and grave liners."

1 **SECTION 2.**

2 This Act shall become effective on July 1, 2006.

3 **SECTION 3.**

4 All laws and parts of laws in conflict with this Act are repealed.