

House Bill 1176

By: Representatives Scott of the 2<sup>nd</sup>, Williams of the 4<sup>th</sup>, Mills of the 25<sup>th</sup>, Royal of the 171<sup>st</sup>, Talton of the 145<sup>th</sup>, 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  
3 repair and replacement parts for machinery and equipment used on a farm in the production  
4 of poultry and eggs; to repeal 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 striking "; or" at the end of paragraph (81) and  
9 inserting in its place a semicolon, by striking the period at the end of paragraph (82) and  
10 inserting in its place "; or", and by adding a new paragraph immediately following paragraph  
11 (82), to be designated paragraph (83), to read as follows:

12 "(83)(A) The sale or use of repair and replacement parts for machinery and equipment  
13 used on a farm in the production of poultry and eggs."

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

15 All laws and parts of laws in conflict with this Act are repealed.