

House Bill 1219

By: Representatives Smith of the 70th, Freeman of the 140th, Maddox of the 172nd, Morris of the 155th, and Reese of the 98th

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 for an exemption from state sales and use
5 tax only with respect to certain sales of certain energy efficient products for a limited period
6 of time; to provide an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 state sales and use tax, is amended by striking subparagraph (A) of paragraph (75) and
11 inserting in its place a new subparagraph (A), to read as follows:

12 "(75)(A) The sale of any covered item. The exemption provided by this paragraph shall
13 apply only to sales occurring during a period commencing at 12:01 A.M. on ~~July 28,~~
14 ~~2005~~ July 13, 2006, and concluding at 12:00 Midnight on ~~July 31, 2005~~ July 16, 2006."

15 **SECTION 2.**

16 Said Code section is further amended by striking subparagraph (A) of paragraph (82) and
17 inserting in its place a new subparagraph (A) to read as follows:

18 "(A) Purchase of energy efficient products with a sales price of \$1,500.00 or less per
19 product purchased for noncommercial home or personal use. The exemption provided
20 by this paragraph shall apply only to sales occurring during a period commencing at
21 12:01 A.M. on ~~October 6, 2005~~ July 13, 2006, and concluding at 12:00 Midnight on
22 ~~October 9, 2005~~ July 16, 2006."

1 **SECTION 3.**

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

4 **SECTION 4.**

5 All laws and parts of laws in conflict with this Act are repealed.