

House Bill 1296

By: Representatives Stephens of the 164th and Carter of the 159th

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 tangible personal property used in the maintenance or repair of aircraft; to provide an
4 effective date; to repeal 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 "or" at the end of paragraph (81); by striking the
9 period at the end of paragraph (82) and inserting in its place "; or"; and by adding a new
10 paragraph immediately following paragraph (82), to be designated paragraph (83), to read
11 as follows:

12 "(83) The sale or use of tangible personal property used in the maintenance or repair of
13 aircraft."

14 **SECTION 2.**

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

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.