

House Bill 1219 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 70th, Freeman of the 140th, Maddox of the 172nd, Morris of the 155th, Reese of the 98th, 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 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 sales and use tax
5 with respect to certain sales of certain energy efficient products for a limited period of time;
6 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~~ August 3, 2006, and concluding at 12:00 Midnight on ~~July 31, 2005~~ August 6,
15 2006."

16 **SECTION 2.**

17 Said Code section is further amended by striking subparagraphs (A), (B), and (D) of
18 paragraph (82) and inserting in their place new subparagraphs (A), (B), and (D) to read as
19 follows:

20 "(A) Purchase of energy efficient products with a sales price of \$1,500.00 or less per
21 product purchased for noncommercial home or personal use. The exemption provided
22 by this paragraph shall apply only to sales occurring during a period commencing at
23 12:01 A.M. on ~~October 6, 2005~~ August 3, 2006, and concluding at 12:00 Midnight on
24 ~~October 9, 2005~~ August 6, 2006.

1 (B) For the purposes of this exemption, an energy efficient product is any energy
 2 efficient product for noncommercial home or personal use consisting of any
 3 dishwasher, clothes washer, air conditioner, ceiling fan, ~~incandescent or~~ fluorescent
 4 light bulb, dehumidifier, programmable thermostat, ~~or~~ refrigerator, door, or window,
 5 the energy efficiency of which has been designated by the United States Environmental
 6 Protection Agency and the United States Department of Energy as meeting or
 7 exceeding each such agency's energy saving efficiency requirements or which have
 8 been designated as meeting or exceeding such requirements under each such agency's
 9 Energy Star program."

10 ~~"(D)(i) For the purposes of this paragraph, the term 'local sales and use tax' shall~~
 11 ~~mean any sales tax, use tax, or local sales and use tax which is levied and imposed in~~
 12 ~~an area consisting of less than the entire state, however authorized, including, but not~~
 13 ~~limited to, such taxes authorized by or pursuant to constitutional amendment; by or~~
 14 ~~pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as~~
 15 ~~amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or~~
 16 ~~pursuant to Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by~~
 17 ~~or pursuant to Part 1 of Article 3 of this chapter; by or pursuant to Part 2 of Article 3~~
 18 ~~of this chapter; by or pursuant to Article 4 of this chapter.~~

19 ~~(ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply~~
 20 ~~to any local sales and use tax levied or imposed at any time. Reserved."~~

21 SECTION 3.

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

24 SECTION 4.

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