

House Bill 834 (AS PASSED HOUSE AND SENATE)

By: Representatives Roberts of the 154th, Royal of the 171st, Floyd of the 147th, McCall of the 30th, Lane of the 158th, 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 for a limited
3 period of time from state sales and use tax only regarding the sale or use of liquefied
4 petroleum gas or other fuel used for certain swine raising purposes; to provide an effective
5 date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 state sales and use tax, is amended by adding a new paragraph immediately following
10 paragraph (49), to be designated paragraph (49.1), to read as follows:

11 "(49.1)(A) From July 1, 2006, until June 30, 2008, the sale or use of liquefied
12 petroleum gas or other fuel used in a structure in which swine are raised.

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

22 (ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply
23 to any local sales and use tax levied or imposed at any time;"

24 **SECTION 2.**

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

1

SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.