

House Bill 59

By: Representative Powell of the 29th

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 taxes, so as to exempt from such taxes sales to water and
3 sewer authorities created by local law; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 sales and use taxes, is amended by adding a new paragraph to read as follows:

8 "(6.4) Sales to any local government authority created by local law which has as its
9 principal purpose the construction and operation of a water and sewer system;"

10 **SECTION 2.**

11 All laws and parts of laws in conflict with this Act are repealed.