

House Bill 141

By: Representative Hembree of the 67<sup>th</sup>

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  
3 textbooks; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

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6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
7 state sales and use tax, is amended by striking "; or" at the end of paragraph (84) and  
8 inserting in its place a semicolon, by striking the period at the end of paragraph (85) and  
9 inserting in its place "; or", and by adding a new paragraph immediately following paragraph  
10 (85), to be designated paragraph (86), to read as follows:

11 "(86)(A) The sale of any textbook to a student or the use of any textbook by a student.  
12 (B) For the purposes of subparagraph (A) of this paragraph, 'textbook' means any book  
13 that is principally designed for use as a source of instructional material by a student."

**SECTION 2.**

14  
15 All laws and parts of laws in conflict with this Act are repealed.