

## House Bill 128

By: Representatives Smith of the 70<sup>th</sup>, Jones of the 46<sup>th</sup>, England of the 108<sup>th</sup>, Mosby of the 90<sup>th</sup>, Nix of the 69<sup>th</sup>, 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 revising subparagraph (A) of paragraph (75) as  
11 follows:

12 "(75)(A) The sale of any covered item. The exemption provided by this paragraph  
13 shall apply only to sales occurring during a period commencing at 12:01 A.M. on  
14 ~~August 3, 2006~~ August 2, 2007, and concluding at 12:00 Midnight on ~~August 6, 2006~~  
15 August 5, 2007."

16 **SECTION 2.**

17 Said Code section is further amended by revising subparagraph (A) of paragraph (82) as  
18 follows:

19 "(82)(A) Purchase of energy efficient products with a sales price of \$1,500.00 or less  
20 per product purchased for noncommercial home or personal use. The exemption  
21 provided by this paragraph shall apply only to sales occurring during a period  
22 commencing at 12:01 A.M. on ~~August 3, 2006~~ October 4, 2007, and concluding at  
23 12:00 Midnight on ~~August 6, 2006~~ October 7, 2007."

**SECTION 3.**

1  
2 This Act shall become effective upon its approval by the Governor or upon its becoming law  
3 without such approval.

**SECTION 4.**

4  
5 All laws and parts of laws in conflict with this Act are repealed.