

House Bill 282

By: Representatives Stephens of the 164<sup>th</sup>, Martin of the 47<sup>th</sup>, Keen of the 179<sup>th</sup>, and Carter of the 159<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 sales and use tax, so as to provide for an exemption regarding the sale or  
3 use of engines, parts, equipment, or other tangible personal property used in the maintenance  
4 or repair of certain aircraft; to provide an effective date; to repeal conflicting laws; and for  
5 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 sales and use tax, is amended by replacing "; or" with a semicolon at the end of paragraph  
10 (84); by replacing the period at the end of paragraph (85) with "; or"; and by adding a new  
11 paragraph to read as follows:

12 "(86) The sale or use of engines, parts, equipment, and other tangible personal property  
13 used in the maintenance or repair of aircraft when such engines, parts, equipment, and  
14 other tangible personal property are installed on such aircraft that is being repaired or  
15 maintained in this state so long as such aircraft is not registered in this state."

16 **SECTION 2.**

17 This Act shall become effective on July 1, 2007.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.