

House Bill 304

By: Representative Sims of the 169th

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 sales of any durable medical equipment prescribed by a physician; to repeal conflicting laws;
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use tax, is amended by revising paragraph (54) as follows:

9 ~~"(54) The sale or use of any durable medical equipment as defined under Titles XVIII~~
10 ~~and XIX of the federal Social Security Act which is paid for directly by funds of the State~~
11 ~~of Georgia or the United States under the medicare or Medicaid programs where state or~~
12 ~~federal law or regulation authorizing such payment prohibits the payment of sales and use~~
13 ~~tax in connection therewith. The commissioner shall specify by rule or regulation the~~
14 ~~durable medical equipment eligible for this exemption; prescribed by a physician;"~~

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.