

House Bill 329

By: Representative Scott of the 153<sup>rd</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 taxes, so as to provide an exemption for certain items sold,  
3 used, or stored for packaging farm products produced in this state for shipment, sale, or  
4 resale; to repeal conflicting laws; 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 sales and use taxes, is amended by adding a new paragraph to read as follows:

9 "(25.1) The sale, use, or storage of materials, containers, labels, sacks, or bags used or  
10 reused by producers or dealers in agricultural products solely for packaging agricultural  
11 products grown in this state for shipment, sale, or resale. As used in this paragraph, the  
12 terms 'agricultural products,' 'dealer in agricultural products,' and 'producer' have the  
13 meanings provided by Code Section 2-9-1."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.