

The House Committee on Ways and Means offers the following substitute to HB 141:

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 for a limited period of
3 time with respect to any required textbook for any accredited postsecondary college,
4 university, junior college, or technical school in this state; 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), replacing the period at the end of paragraph (85) with "; or", and adding a new
11 paragraph to read as follows:

12 "(86)(A) For the period commencing January 1, 2008, and ending on December 31,
13 2009, sales of any required textbook to students enrolled full time or part time in any
14 accredited postsecondary college, university, junior college, or technical school in this
15 state.

16 (B) For the purposes of subparagraph (A) of this paragraph, 'required textbook' means
17 any book that is principally designed for use as a source of instructional material by a
18 student and that a student is directed in writing to purchase by the instructor of a class
19 or course in which the student is enrolled."

20 **SECTION 2.**

21 All laws and parts of laws in conflict with this Act are repealed.