

**ADOPTED SENATE**

Senator Schaefer of the 50th offered the following amendment:

1 *Amend the Senate Finance Committee substitute to HB 162 (LC 18 6487S) by inserting after*  
2 *"so as" on line 2 on page 1 "to exempt from such taxes sales to water and sewer authorities*  
3 *created by local law;"*.

4 *By inserting after line 11 on page 1 the following:*

**SECTION 1.**

5  
6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
7 sales and use taxes, is amended by adding a new paragraph to read as follows:

8 "(6.4) Sales to any local government authority created by local law which has as its  
9 principal purpose the construction and operation of a water and sewer system;"

10 *By redesignating Sections 1 through 4 as Sections 2 through 5, respectively, and by striking*  
11 *lines 13 and 14 on page 1 and inserting in lieu thereof the following:*

12 Said Code section is further amended by adding a new paragraph to read as follows: