

House Bill 895

By: Representatives Levitas of the 82nd, Jacobs of the 80th, Powell of the 29th, Geisinger of the 48th, Oliver of the 83rd, and others

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 change the exemption from sales and use
3 tax with respect to certain sales of certain energy efficient products for a limited period of
4 time; to provide for an exemption with respect to certain sales of certain types of water
5 efficient products for a limited period of time; to provide an effective date; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 state sales and use tax, is amended by revising paragraph (82) as follows:

11 "(82)(A) Purchase of energy efficient products or water efficient products with a sales
12 price of \$1,500.00 or less per product purchased for noncommercial home or personal
13 use. The exemption provided by this paragraph shall apply only to sales occurring
14 during a period commencing at 12:01 A.M. on ~~October 4, 2007~~ October 2, 2008, and
15 concluding at 12:00 Midnight on ~~October 7, 2007~~ October 5, 2008.

16 (B) ~~For the purposes of this exemption, an energy efficient product is~~ As used in this
17 paragraph, the term:

18 (i) 'Energy efficient product' means any energy efficient product for noncommercial
19 home or personal use consisting of any dishwasher, clothes washer, air conditioner,
20 ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat,
21 refrigerator, door, or window, ~~the energy efficiency of which has been designated by~~
22 ~~the United States Environmental Protection Agency and the United States Department~~
23 ~~of Energy as meeting or exceeding each such agency's energy saving efficiency~~
24 ~~requirements or which have been designated as meeting or exceeding such~~
25 ~~requirements under each such agency's Energy Star program.~~

1 (ii) 'Water efficient product' means any product used for the conservation or efficient
2 use of water which has been designated by the United States Environmental
3 Protection Agency as meeting or exceeding such agency's water saving efficiency
4 requirements or which has been designated as meeting or exceeding such
5 requirements under such agency's Water Sense program.

6 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply
7 to purchases of energy efficient products or water efficient products purchased for
8 trade, business, or resale.

9 ~~(D) Reserved.~~

10 ~~(E)~~(D) The commissioner shall promulgate any rules and regulations necessary to
11 implement and administer this paragraph;"

12 **SECTION 2.**

13 This Act shall become effective upon its approval by the Governor or upon its becoming law
14 without such approval.

15 **SECTION 3.**

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