

House Bill 948

By: Representatives Smith of the 70th, Jones of the 46th, Houston of the 170th, Tumlin of the 38th, Ramsey of the 72nd, 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 provide for an exemption with respect to the
3 sale of certain school supplies, clothing, footwear, computers, and computer related
4 accessories for a limited period of time; to provide for an exemption from sales and use tax
5 with respect to certain sales of certain energy efficient products for a limited period of time;
6 to provide an effective date; to repeal 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 subparagraph (A) of paragraph (75) as
11 follows:

12 "(75)(A) The sale of any covered item. The exemption provided by this paragraph
13 shall apply only to sales occurring during a period commencing at 12:01 A.M. on
14 ~~August 2, 2007~~ July 31, 2008, and concluding at 12:00 Midnight on ~~August 5, 2007~~
15 August 3, 2008."

16 **SECTION 2.**

17 Said Code section is further amended by revising subparagraph (A) of paragraph (82) as
18 follows:

19 "(82)(A) Purchase of energy efficient products with a sales price of \$1,500.00 or less
20 per product purchased for noncommercial home or personal use. The exemption
21 provided by this paragraph shall apply only to sales occurring during a period
22 commencing at 12:01 A.M. on ~~October 4, 2007~~ October 2, 2008, and concluding at
23 12:00 Midnight on ~~October 7, 2007~~ October 5, 2008."

1 **SECTION 3.**

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

4 **SECTION 4.**

5 All laws and parts of laws in conflict with this Act are repealed.