

House Bill 1106

By: Representatives Sims of the 169<sup>th</sup>, Jamieson of the 28<sup>th</sup>, Parrish of the 156<sup>th</sup>, and Stephens of the 164<sup>th</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 state sales and use tax, so as to provide for an exemption with respect to  
3 sales of certain durable medical equipment prescribed by a physician; to repeal conflicting  
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

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

9 "(54.2) The sale or use of any durable medical equipment ~~as defined under Titles XVIII~~  
10 ~~and XIX of the federal Social Security Act which is paid for directly by funds of the State~~  
11 ~~of Georgia or the United States under the medicare or Medicaid programs where state or~~  
12 ~~federal law or regulation authorizing such payment prohibits the payment of sales and use~~  
13 ~~tax in connection therewith. The commissioner shall specify by rule or regulation the~~  
14 ~~durable medical equipment eligible for this exemption; prescribed by a physician that is~~  
15 ~~not otherwise exempt under paragraph (54) or (54.1) of this Code section;"~~

16 style="text-align:center">**SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.