

House Bill 1130

By: Representatives Manning of the 32nd, Golick of the 34th, Jones of the 44th, Tumlin of the 38th, Drenner of the 86th, 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 ultra low
5 flush toilets for a limited period of time; to provide an effective date; to repeal conflicting
6 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 ultra low flush toilets 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, and commencing
16 at 12:01 A.M. on April 1, 2009, and concluding at 12:00 Midnight on April 5, 2009.

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

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

1 (ii) 'Ultra low flush toilet' means a dual flush toilet with an effective flush volume
2 that does not exceed 1.28 gallons, where effective flush volume is defined as the
3 composite, average flush volume of two reduced flushes and one full flush, or a single
4 flush toilet where the effective flush volume shall not exceed 1.28 gallons. Flush
5 volumes shall be tested in accordance with ASME standard A112.19.2 and ASME
6 standard A112.19.14 for dual flush toilets and ASME standard A112.19.2 for single
7 flush toilets.

8 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply
9 to purchases of energy efficient products or ultra low flush toilets purchased for trade,
10 business, or resale.

11 ~~(D) Reserved.~~

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

14 SECTION 2.

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

17 SECTION 3.

18 All laws and parts of laws in conflict with this Act are repealed.