

House Bill 1144

By: Representatives Smith of the 113th, Amerson of the 9th, Holt of the 112th, and Bridges of the 10th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales
2 and use tax exemptions, so as to change certain provisions relating to an exemption for
3 hearing aids; to provide an exemption for other assistive listening devices and accessories
4 designed to assist the hearing impaired; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales and use tax
8 exemptions, is amended by revising paragraph (52) as follows:

9 "(52) The sale or use of hearing aids and other assistive listening devices and accessories
10 designed to assist the hearing impaired, including but not limited to personal frequency
11 modulation (FM) systems; infrared systems; induction loop systems; one-to-one
12 communicators; telephone amplifying devices for cordless, cellular, digital, and wired
13 telephones; amplified answering machines; amplified telephones with different frequency
14 responses; paging systems; and wake-up alarms;"

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.