

The House Committee on Ways and Means offers the following substitute to HB 1078:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to change certain provisions relating to certain exemptions regarding
3 such taxes; to provide an effective date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
7 taxes, is amended by revising subparagraph (D) of paragraph (57) of Code Section 48-8-3,
8 relating to an exemption regarding eligible food and beverages, as follows:

9 "(D)(i) The exemption provided for in this paragraph shall not apply to any local sales
10 and use tax levied or imposed at any time by or pursuant to Part 1 or Part 2 of Article
11 3 of this chapter.

12 (ii) Except as otherwise provided in division (i) of this subparagraph, the exemption
13 provided for in this paragraph shall not apply to any local sales and use tax which is
14 effective before October 1, 1996, notwithstanding any provisions to the contrary in
15 the law authorizing or imposing such tax.

16 (iii) Except as otherwise provided in divisions (i) and (iv) of this subparagraph, the
17 exemption provided for in this paragraph shall apply with respect to any local sales
18 and use tax which becomes effective on or after October 1, 1996, but such exemption
19 shall apply only as to transactions occurring on or after October 1, 1998,
20 notwithstanding any provision to the contrary in the law authorizing or imposing such
21 tax.

22 (iv) The exemption provided for in this paragraph shall apply to any local sales and
23 use tax levied or imposed at any time by or pursuant to Article 2A or Article 4 of this
24 chapter.

25 (v) For the purposes of this subparagraph, the term 'local sales and use tax' shall mean
26 any sales tax, use tax, or local sales and use tax which is levied and imposed in an

1 area consisting of less than the entire state, however authorized, including, but not
2 limited to, such taxes authorized by or pursuant to constitutional amendment; by or
3 pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as
4 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or
5 pursuant to Article 2, ~~of this chapter, by or pursuant to Article 2A, of this chapter, or~~
6 ~~by or pursuant to Part 1 of Article 3, Part 2 of Article 3, or Article 4 of this chapter."~~

7 **SECTION 2.**

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

10 **SECTION 3.**

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