

House Bill 948 (AS PASSED HOUSE AND SENATE)

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 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
2 relating to state sales and use tax, so as to change certain provisions regarding state sales and
3 use tax; to provide for an exemption with respect to the sale of certain school supplies,
4 clothing, footwear, computers, and computer related accessories for a limited period of time;
5 to provide for an exemption from sales and use tax with respect to certain sales of certain
6 energy efficient products for a limited period of time; to change provisions relating to
7 deductions of bad debts by persons reporting on an accrual basis; to provide for claims to be
8 filed by certain affiliated groups; to provide for related matters; to provide for effective dates;
9 to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state
13 sales and use tax, is amended in Code Section 48-8-3, relating to exemptions from state sales
14 and use tax, by revising subparagraph (A) of paragraph (75) as follows:

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

19 **SECTION 2.**

20 Said article is further amended in Code Section 48-8-3, relating to exemptions from state
21 sales and use tax, by revising subparagraph (A) of paragraph (82) as follows:

22 "(82)(A) Purchase of energy efficient products with a sales price of \$1,500.00 or less
23 per product purchased for noncommercial home or personal use. The exemption
24 provided by this paragraph shall apply only to sales occurring during a period
25 commencing at 12:01 A.M. on ~~October 4, 2007~~ October 2, 2008, and concluding at
26 12:00 Midnight on ~~October 7, 2007~~ October 5, 2008."

