

House Bill 1078 (AS PASSED HOUSE AND SENATE)

By: Representative O`Neal of the 146<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 change certain provisions regarding  
3 exemptions with respect to sales of certain durable medical equipment or prosthetic devices;  
4 to repeal conflicting 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 revising paragraphs (54) and (54.1) as follows:

9 "(54) 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; or prosthetic device prescribed~~  
15 ~~by a physician;~~  
16 (54.1) ~~The sale or use of any physician prescribed prosthetic device as defined under~~  
17 ~~Titles XVIII and XIX of the federal Social Security Act;"~~

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

19 All laws and parts of laws in conflict with this Act are repealed.