

House Bill 1178 (AS PASSED HOUSE AND SENATE)

By: Representatives Black of the 174th, McCall of the 30th, Roberts of the 154th, England of the 108th, Maddox of the 172nd, 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 provide for an exemption for a limited
3 period of time from state sales and use tax only regarding the sale or use of liquefied
4 petroleum gas or other fuel used for certain swine raising purposes; to provide an effective
5 date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 state sales and use tax, is amended by revising paragraph (49.1) as follows:

10 "(49.1)(A) From July 1, ~~2006~~ 2008, until June 30, ~~2008~~ 2010, the sale or use of
11 liquefied petroleum gas or other fuel used in a structure in which swine are raised.

12 (B)(i) For the purposes of this paragraph, the term 'local sales and use tax' shall mean
13 any sales tax, use tax, or local sales and use tax which is levied and imposed in an
14 area consisting of less than the entire state, however authorized, including, but not
15 limited to, such taxes authorized by or pursuant to constitutional amendment; by or
16 pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as
17 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or
18 pursuant to Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by
19 or pursuant to Part 1 of Article 3 of this chapter; by or pursuant to Part 2 of Article 3
20 of this chapter; and by or pursuant to Article 4 of this chapter.

21 (ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply
22 to any local sales and use tax levied or imposed at any time;"

23 **SECTION 2.**

24 This Act shall become effective on July 1, 2008.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.