

House Bill 1360

By: Representative Sims of the 169<sup>th</sup>

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 definitions regarding such taxes; to provide an effective  
3 date; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
7 taxes, is amended in Code Section 48-8-2, relating to definitions regarding such taxes, by  
8 revising paragraph (1) as follows:

9 "(1) 'Business' means any activity engaged in by any person or caused to be engaged in  
10 by any person with the object of direct or indirect gain, benefit, or advantage."

11 **SECTION 2.**

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

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.