

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 from sales and use
3 tax with respect to certain sales of certain energy efficient products or water efficient
4 product; for a limited period of time; to provide an effective date; to repeal conflicting laws;
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7
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 (82) as follows:

10 "(82)(A) Purchase of energy efficient products or water efficient products with a sales
11 price of \$1,500.00 or less per product purchased for noncommercial home or personal
12 use. The exemption provided by this paragraph shall apply only to sales occurring
13 during a period commencing at 12:01 A.M. on ~~October 2, 2008~~ October 1, 2009, and
14 concluding at 12:00 Midnight on ~~October 5, 2008~~ October 4, 2009.

15 (B) As used in this paragraph, the term:

16 (i) 'Energy efficient product' means any energy efficient product for noncommercial
17 home or personal use consisting of any dishwasher, clothes washer, air conditioner,
18 ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat,
19 refrigerator, insulation, door, or window which has been designated by the United
20 States Environmental Protection Agency and the United States Department of Energy
21 as meeting or exceeding each such agency's energy saving efficiency requirements
22 or which have been designated as meeting or exceeding such requirements under each
23 such agency's Energy Star program.

24 (ii) 'Water efficient product' means any product used for the conservation or efficient
25 use of water which has been designated by the United States Environmental
26 Protection Agency as meeting or exceeding such agency's water saving efficiency

27 requirements or which has been designated as meeting or exceeding such
28 requirements under such agency's Water Sense program.

29 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply
30 to purchases of energy efficient products or water efficient products purchased for
31 trade, business, or resale.

32 (D) The commissioner shall promulgate any rules and regulations necessary to
33 implement and administer this paragraph;"

34 **SECTION 2.**

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

37 **SECTION 3.**

38 All laws and parts of laws in conflict with this Act are repealed.