

House Bill 67

By: Representative Sims of the 169th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to the
2 sales and use tax exemption regarding eligible food and beverages, so as to provide for a
3 partial suspension of such exemption for a limited period of time; to provide for an effective
4 date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to the sales and use
8 tax exemption regarding eligible food and beverages, is amended by adding a new paragraph
9 to read as follows:

10 "(56.1)(A) For the period commencing July 1, 2009, and ending on June 30, 2011, the
11 provisions of paragraph (57) of this Code section regarding exemption from state sales
12 and use tax only for the sale for off-premises human consumption or use of eligible
13 food and beverages shall be controlled by the provisions of this paragraph.

14 (B) During such period, such exemption from state sales and use tax only shall cease
15 except as otherwise provided in subparagraph (C) of this paragraph.

16 (C) Such exemption shall continue to apply to the sale of such eligible food and
17 beverages when such sale is in the amount of \$100.00 or less when purchased by a
18 person who:

19 (i) Is 65 years of age or older who presents a valid social security card;

20 (ii) Presents a valid Social Security Disability Insurance card; or

21 (iii) Presents a valid Supplemental Security Income card.

22 (D) This paragraph shall stand repealed in its entirety on July 1, 2011;"

23 **SECTION 2.**

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

26

SECTION 3.

27 All laws and parts of laws in conflict with this Act are repealed.