

House Bill 116

By: Representatives Stephens of the 164th, Harbin of the 118th, Keen of the 179th, and Davis of the 122nd

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 sales and use tax, so as to provide for an exemption regarding the sale or
3 use of engines, parts, equipment, or other tangible personal property used in the maintenance
4 or repair of certain aircraft; 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 exemptions from
8 sales and use tax, is amended by revising paragraph (86) as follows:

9 ~~"(86) For the period commencing on July 1, 2007, and ending on June 30, 2009, the~~ The
10 sale or use of engines, parts, equipment, and other tangible personal property used in the
11 maintenance or repair of aircraft when such engines, parts, equipment, and other tangible
12 personal property are installed on such aircraft that is being repaired or maintained in this
13 state so long as such aircraft is not registered in this state."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.