

House Bill 391

By: Representative Hembree of the 67th

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 taxes, so as to provide for an exemption for a limited periods
3 of time with respect to any required textbook for any accredited public or private
4 postsecondary institution in this state; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by deleting "or" at the end of paragraph (85), by replacing
9 the period at the end of paragraph (86) with "; or", and by adding a new paragraph to read
10 as follows:

11 "(87)(A) Sales of any required textbook to students enrolled full time or part time in
12 any accredited public or private postsecondary institution in this state. The exemption
13 provided by this paragraph shall apply only to sales occurring during:

14 (i) A period commencing at 12:01 A.M. on August 7, 2009, and concluding at 12:00
15 Midnight on August 9, 2009; and

16 (ii) A period commencing at 12:01 A.M. on January 1, 2010, and concluding at 12:00
17 Midnight on January 3, 2010.

18 (B) For the purposes of subparagraph (A) of this paragraph, 'required textbook' means
19 any book that is principally designed for use as a source of instructional material by a
20 student and that a student is directed to purchase in writing by the instructor of a class
21 or course in which such student is enrolled.

22 (C) The commissioner shall promulgate any rules and regulations necessary to
23 implement and administer this paragraph."

24 style="text-align:center">**SECTION 2.**

25 All laws and parts of laws in conflict with this Act are repealed.