

House Bill 448

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
2 exemptions from sales and use tax, so as to repeal the exemption with respect to lottery
3 tickets; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3, relating to exemptions from sales and use tax, is amended by revising
7 paragraph (55) as follows:

8 ~~"(55) The sale of lottery tickets authorized by Chapter 27 of Title 50~~ Reserved;"

9 **SECTION 2.**

10 All laws and parts of laws in conflict with this Act are repealed.