09 LC 28 4439

Senate Bill 167

By: Senators Stoner of the 6th, Mullis of the 53rd, Thompson of the 5th, Chance of the 16th, Golden of the 8th and others

A BILL TO BE ENTITLED AN ACT

- 1 To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy
- 2 of motor fuel excise tax, so as to exempt public school systems from motor fuel excise taxes
- 3 under certain circumstances; to provide for related matters; to repeal conflicting laws; and
- 4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

- 7 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy of motor
- 8 fuel excise tax, is amended in subsection (b) by striking "or" at the end of paragraph (9),
- 9 striking the period at the end of paragraph (10) and inserting in lieu thereof "; or", and by
- 10 adding a new paragraph to read as follows:
- 11 "(11) Sales of motor fuel to public school systems in this state for the exclusive use of
- the school system in operating school buses when the motor fuel is purchased and paid
- for by the school system."

SECTION 2.

15 All laws and parts of laws in conflict with this Act are repealed.