

## House Bill 120 (COMMITTEE SUBSTITUTE)

By: Representatives Smith of the 70<sup>th</sup>, Dempsey of the 13<sup>th</sup>, Talton of the 145<sup>th</sup>, Harden of the 147<sup>th</sup>, Powell of the 171<sup>st</sup>, and others

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 state sales and use tax, so as to provide for an exemption with respect to the  
3 sale of certain school supplies, clothing, footwear, computers, and computer related  
4 accessories for a limited period of time; to provide for an exemption from sales and use tax  
5 with respect to certain sales of certain energy efficient products or water efficient products  
6 for a limited period of time; to provide an effective date; to repeal conflicting laws; and for  
7 other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
11 state sales and use tax, is amended by revising subparagraph (A) of paragraph (75) as  
12 follows:

13 "(75)(A) The sale of any covered item. The exemption provided by this paragraph  
14 shall apply only to sales occurring during a period commencing at 12:01 A.M. on July  
15 31, 2008 July 30, 2009, and concluding at 12:00 Midnight on ~~August 3, 2008~~ August 2,  
16 2009."

17 **SECTION 2.**

18 Said Code section is further amended by revising subparagraph (A) of paragraph (82) as  
19 follows:

20 "(82)(A) Purchase of energy efficient products or water efficient products with a sales  
21 price of \$1,500.00 or less per product purchased for noncommercial home or personal  
22 use. The exemption provided by this paragraph shall apply only to sales occurring  
23 during a period commencing at 12:01 A.M. on ~~October 2, 2008~~ October 1, 2009, and  
24 concluding at 12:00 Midnight on ~~October 5, 2008~~ October 4, 2009."

25 **SECTION 3.**

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

28 **SECTION 4.**

29 All laws and parts of laws in conflict with this Act are repealed.