

House Bill 707

By: Representatives Bearden of the 68<sup>th</sup>, Weldon of the 3<sup>rd</sup>, Horne of the 71<sup>st</sup>, Austin of the 10<sup>th</sup>, Harden of the 28<sup>th</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 sales and use tax, so as to provide an exemption from sales and use taxes  
3 for the sale of ammunition and ammunition components used in pistols, rifles, and shotguns;  
4 to provide for related matters; to provide for an effective date and automatic repeal; to repeal  
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
9 sales and use tax, is amended by striking "or" at the end of paragraph (85), deleting the  
10 period at the end of paragraph (86) and inserting "; or" in its place, and adding a new  
11 paragraph to read follows:

12 "(87) Sales of ammunition and ammunition components used in pistols, rifles, and  
13 shotguns. This paragraph shall stand repealed by operation of law on July 1, 2012."

14 **SECTION 2.**

15 This Act shall become effective on July 1, 2010.

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.