

House Bill 767

By: Representatives Scott of the 153<sup>rd</sup>, Everson of the 106<sup>th</sup>, Ehrhart of the 36<sup>th</sup>, Jerguson of the 22<sup>nd</sup>, Bearden of the 68<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 for an exemption with respect to the sale  
3 or use of firearms, ammunition, or both; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

10 "(87) The sale or use of firearms, ammunition, or both."

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

12 All laws and parts of laws in conflict with this Act are repealed.