

House Bill 868

By: Representative Sims of the 169th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to imposition, rate, collection, and assessment of sales and use tax, so as
3 to change the manner and method of imposing and collecting such taxes on certain
4 manufactured single-family structures; to provide for procedures, conditions, and limitations;
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to imposition, rate, collection, and assessment of sales and use tax, is amended by
10 adding a new Code section to read as follows:

11 "48-8-30.1.

12 (a) As used in this Code section, the term:

13 (1) 'Local sales and use tax' shall mean any sales tax, use tax, or local sales and use tax
14 which is levied and imposed in an area consisting of less than the entire state, however
15 authorized, including, but not limited to, such taxes authorized by or pursuant to
16 constitutional amendment; by or pursuant to Section 25 of an Act approved March 10,
17 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid Transit
18 Authority Act of 1965'; and by or pursuant to Article 2, 2A, 3, or 4 of this chapter.

19 (2) 'Manufactured single-family structure' means a mobile home, manufactured home,
20 industrialized building, or modular home used as a single-family residence.

21 (3) 'Manufacturer's invoice amount' means the sales price of the manufactured
22 single-family structure, less any charges for transportation, dealer preparation fees,
23 import duties, consumer fees, furniture or other tangible personal property, or other
24 charges associated with such structure's sale. Such amount shall not include any tangible
25 personal property used in connection with the installation of such structure.

26 (b) The state sales and use tax levied and imposed pursuant to Code Section 48-8-30 on
27 the retail purchase or retail sale from a dealer of a new manufactured single-family
28 structure shall be at the rate of 4 percent of an amount equal to 60 percent of the
29 manufacturer's invoice amount. Such retail purchase or retail sale shall not be subject to
30 any local sales and use tax levied or imposed at any time. This subsection shall apply
31 regardless of whether the title of such structure is retired.
32 (c) State and local sales or use taxes levied or imposed by this article shall not apply to the
33 sale or use of a pre-owned manufactured single-family structure."

34

SECTION 2.

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

36