

House Bill 364 (AS PASSED HOUSE AND SENATE)

By: Representatives Stephens of the 164th, Burkhalter of the 50th, and Fludd of the 66th

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 taxes, so as to provide for an exemption regarding the sale or
3 use of an airplane flight simulation training device approved by the Federal Aviation
4 Administration under Appendices A and B, 14 C.F.R. Part 60; to repeal conflicting laws; and
5 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 taxes, is amended by striking the word "or" at the end of paragraph (85),
10 replacing the period at the end of paragraph (86) with "; or", and adding a new paragraph to
11 read as follows:

12 "(87) For the period commencing on July 1, 2009, and ending on June 30, 2011, the sale
13 or use of an airplane flight simulation training device approved by the Federal Aviation
14 Administration under Appendices A and B, 14 C.F.R. Part 60."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.