

House Bill 951

By: Representatives Smith of the 70<sup>th</sup>, England of the 108<sup>th</sup>, Carter of the 175<sup>th</sup>, Burns of the 157<sup>th</sup>, and Stephens of the 164<sup>th</sup>

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  
15 July ~~30, 2009~~ 29, 2010, and concluding at 12:00 Midnight on August ~~2, 2009~~ 1, 2010."

16 **SECTION 2.**

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

19 "(82)(A) Purchase of energy efficient products or water efficient products with a sales  
20 price of \$1,500.00 or less per product purchased for noncommercial home or personal  
21 use. The exemption provided by this paragraph shall apply only to sales occurring  
22 during a period commencing at 12:01 A.M. on October ~~1, 2009~~ 7, 2010, and concluding  
23 at 12:00 Midnight on October ~~4, 2009~~ 10, 2010."

24 **SECTION 3.**

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

27 **SECTION 4.**

28 All laws and parts of laws in conflict with this Act are repealed.