

Senate Bill 409

By: Senators Chance of the 16th, Tolleson of the 20th, Rogers of the 21st, Golden of the 8th,
Mullis of the 53rd and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to
2 general provisions relative to revenue and taxation, so as to define a certain term; to provide
3 a statement of intent of the General Assembly relative to the granting of a tax break or
4 incentive to users of raw forest products; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 1 of Title 48 of the Official Code of Georgia Annotated, relating to general
8 provisions relative to revenue and taxation, is amended by adding a new Code section to read
9 as follows:

10 "48-1-10.

11 (a) As used in this Code section, the term 'raw forest product' means:

12 (1) Products that are derived from woody biomass;

13 (2) Forest wood waste, including residual tops and limbs of trees, unused cull trees,
14 precommercial thinnings, and wood or debris from noncommercial tree species, slash, or
15 brush; and

16 (3) Any wood chips or fibers or other organic substances and any inorganic substances
17 recovered from forest wood waste or produced as byproducts of processing wood.

18 (b) It is the intent of the General Assembly that any tax break, credit, or rebate or any other
19 economic incentive granted to any person, company, partnership, or other entity engaged
20 in the commercial use of raw forest products shall be extended equitably to all users of raw
21 forest products in this state so as to establish and maintain parity within that segment of the
22 economy."

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

24 All laws and parts of laws in conflict with this Act are repealed.