

House Bill 287

By: Representative Sims of the 169<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 the  
2 sales and use tax exemption regarding eligible food and beverages, so as to provide for a  
3 partial suspension of such exemption for a limited period of time; to provide for an effective  
4 date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to the sales and use  
8 tax exemption regarding eligible food and beverages, is amended by adding a new paragraph  
9 to read as follows:

10 "(56.1)(A) For the period commencing July 1, 2011, and ending on June 30, 2013, the  
11 provisions of paragraph (57) of this Code section regarding exemption from state sales  
12 and use tax only for the sale of food and food ingredients shall be controlled by the  
13 provisions of this paragraph.

14 (B) During such period, such exemption from state sales and use tax only shall cease  
15 except as otherwise provided in subparagraph (C) of this paragraph.

16 (C) Such exemption shall continue to apply to the sale of such food and food  
17 ingredients when such sale is in the amount of \$100.00 or less when purchased by a  
18 person who:

19 (i) Is 65 years of age or older who presents a valid social security card;

20 (ii) Presents a valid Social Security Disability Insurance card; or

21 (iii) Presents a valid Supplemental Security Income card.

22 (D) This paragraph shall stand repealed in its entirety on July 1, 2013;"

23 **SECTION 2.**

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

26

**SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.