

House Bill 322

By: Representatives Roberts of the 154th, Powell of the 171st, Smyre of the 132nd, Dollar of the 45th, England of the 108th, and others

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 taxation, so as to continue for a limited period of time the
3 partial exemption from the state sales and use tax on certain sales or uses of jet fuel; to
4 continue for a limited period of time the exemption from a certain local sales and use tax on
5 certain sales or uses of jet fuel; to provide for related matters; to repeal conflicting laws; and
6 for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use taxation, is amended by revising subparagraph (H) of paragraph (33.1) as
11 follows:

12 **"(H)** The exemption provided for in this paragraph shall apply only as to transactions
13 occurring on or after July 1, ~~2009~~ 2011, and prior to July 1, ~~2011~~ 2013;"

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.