

House Bill 383

By: Representative Sims of the 169<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

To amend Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, collection, and assessment of sales and use tax, so as to change the manner and method of imposing and collecting such taxes on certain manufactured single-family structures; to provide for legislative intent; to provide for definitions; to provide for procedures, conditions, and limitations; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Part 2 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate, collection, and assessment of sales and use tax, is amended by adding a new Code section to read as follows:

"48-8-30.1.

(a) The General Assembly recognizes the importance of manufactured single-family structures as a vital option in Georgia's housing inventory and the need to ensure that sales tax is charged only on the construction materials used to produce the manufactured single-family structure and other tangible items used in the construction and installation of the structure.

(b) As used in this Code section, the term:

(1) 'Manufactured single-family structure' means a manufactured home, as defined in Code Section 8-2-131, or industrialized building, as defined in Code Section 8-2-111, used as a single-family residence.

(2) 'Manufacturer's invoice amount' means the sales price of the manufactured single-family structure charged by the manufacturer of the structure in connection with the wholesale sale of the structure to an entity for resale or use in a development, less any specified intangible charges such as, but not limited to, transportation costs and permits.

26 (c) The state sales and use tax levied and imposed pursuant to Code Section 48-8-30 on  
27 the retail purchase or retail sale of a new manufactured single-family structure shall be at  
28 the applicable state and local option tax rate on an amount equal to 60 percent of the  
29 manufacturer's invoice amount. This subsection shall apply regardless of whether the  
30 Certificate of Permanent Location has been filed.  
31 (d) State and local sales or use taxes shall not apply to the retail sale of a pre-owned  
32 manufactured single-family structure."

33 **SECTION 2.**

34 All laws and parts of laws in conflict with this Act are repealed.