

House Bill 547

By: Representative Stephens of the 164th

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 taxes, so as to provide an exemption for the sale or use of fuel
3 for use in the cooling of refrigerated shipping containers; to repeal conflicting laws; and for
4 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 exemptions from
8 sales and use taxes, is amended by adding a new paragraph to read as follows:

9 "(18.1) The sale or use of fuel for use in the cooling of refrigerated shipping containers;"

10 **SECTION 2.**

11 All laws and parts of laws in conflict with this Act are repealed.