

House Bill 234 (COMMITTEE SUBSTITUTE)

By: Representatives Stephens of the 164th, Smyre of the 132nd, Smith of the 131st, Bryant of the 160th, Purcell of the 159th, 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 tax, so as to extend for a limited period of time the exemption
3 regarding the sale or use of engines, parts, equipment, or other tangible personal property
4 used in the maintenance or repair of certain aircraft; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use tax, is amended by revising paragraph (86) as follows:

10 "(86) For the period commencing on July 1, 2007, and ending on June 30, ~~2011~~ 2013,
11 the sale or use of engines, parts, equipment, and other tangible personal property used in
12 the maintenance or repair of aircraft when such engines, parts, equipment, and other
13 tangible personal property are installed on such aircraft that is being repaired or
14 maintained in this state so long as such aircraft is not registered in this state;"

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.