

House Bill 1053

By: Representative Taylor of the 79<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to sales and use taxes, so as to provide for sales tax exemptions for  
3 certain items on specified dates; to provide for related matters; 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 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to sales and use taxes, is amended by revising paragraphs (75) and (82) of Code  
9 Section 48-8-3, relating to exemptions from sales and use taxes, as follows:

10 "(75)(A) The sale of any covered item. The exemption provided by this paragraph  
11 shall apply only to sales occurring during a period commencing at 12:01 A.M. on ~~July~~  
12 ~~30, 2009~~ August 10, 2012, and concluding at 12:00 Midnight on ~~August 2, 2009~~ August  
13 11, 2012, and during a period commencing at 12:01 A.M. on August 9, 2013, and  
14 concluding at 12:00 Midnight on August 10, 2013.

15 (B) As used in this paragraph, the term 'covered item' shall mean:

16 (i) Articles of clothing and footwear with a sales price of \$100.00 or less per article  
17 of clothing or pair of footwear, excluding accessories such as jewelry, handbags,  
18 umbrellas, eyewear, watches, and watchbands;

19 (ii) A single purchase, with a sales price ~~\$1,500.00~~ \$1,000.00 or less, of personal  
20 computers and personal computer related accessories purchased for noncommercial  
21 home or personal use, including personal computer base units and keyboards,  
22 personal digital assistants, handheld computers, monitors, other peripheral devices,  
23 modems for Internet and network access, and nonrecreational software, whether or  
24 not they are to be utilized in association with the personal computer base unit.  
25 Computer and computer related accessories shall not include furniture and any

26 systems, devices, software, or peripherals designed or intended primarily for  
 27 recreational use; and

28 (iii) Noncommercial purchases of general school supplies to be utilized in the  
 29 classroom or in classroom related activities, such as homework, up to a sales price of  
 30 \$20.00 per item including pens, pencils, notebooks, paper, book bags, calculators,  
 31 dictionaries, thesauruses, and children's books and books listed on approved school  
 32 reading lists for pre-kindergarten through twelfth grade.

33 (C) The exemption provided by this paragraph shall not apply to rentals, sales in a  
 34 theme park, entertainment complex, public lodging establishment, restaurant, or airport  
 35 or to purchases for trade, business, or resale.

36 (D) The commissioner shall promulgate any rules and regulations necessary to  
 37 implement and administer this paragraph including but not be limited to a list of those  
 38 articles and items qualifying for the exemption pursuant to this paragraph;"

39 "(82)(A) Purchase of energy efficient products or water efficient products with a sales  
 40 price of \$1,500.00 or less per product purchased for noncommercial home or personal  
 41 use. The exemption provided by this paragraph shall apply only to sales occurring  
 42 during a period commencing at 12:01 A.M. on ~~October 1, 2009~~ October 5, 2012, and  
 43 concluding at 12:00 Midnight on ~~October 4, 2009~~ October 7, 2012, and during a period  
 44 commencing at 12:01 A.M. on October 4, 2013, and concluding at Midnight on October  
 45 6, 2013.

46 (B) As used in this paragraph, the term:

47 (i) 'Energy efficient product' means any energy efficient product for noncommercial  
 48 home or personal use consisting of any dishwasher, clothes washer, air conditioner,  
 49 ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat,  
 50 refrigerator, door, or window which has been designated by the United States  
 51 Environmental Protection Agency and the United States Department of Energy as  
 52 meeting or exceeding each such agency's energy saving efficiency requirements or  
 53 which have been designated as meeting or exceeding such requirements under each  
 54 such agency's Energy Star program.

55 (ii) 'Water efficient product' means any product used for the conservation or efficient  
 56 use of water which has been designated by the United States Environmental  
 57 Protection Agency as meeting or exceeding such agency's water saving efficiency  
 58 requirements or which has been designated as meeting or exceeding such  
 59 requirements under such agency's Water Sense program.

60 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
 61 to purchases of energy efficient products or water efficient products purchased for  
 62 trade, business, or resale.

63 (D) The commissioner shall promulgate any rules and regulations necessary to  
64 implement and administer this paragraph;"

65 **SECTION 2.**

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

68 **SECTION 3.**

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