

House Bill 1055

By: Representatives Dukes of the 150<sup>th</sup>, McCall of the 30<sup>th</sup>, Rynders of the 152<sup>nd</sup>, Roberts of the 154<sup>th</sup>, Burns of the 157<sup>th</sup>, 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 provide for an exemption with respect to aircraft  
3 used for spraying agricultural crops; 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 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use tax, is amended by revising paragraph (29) by deleting "; and" at the end of  
9 subparagraph (I), adding "and" at the end of subparagraph (J), and adding a new  
10 subparagraph (K) as follows:

11 "(K) Aircraft used for spraying agricultural crops;"

12 **SECTION 2.**

13 This Act shall become effective on July 1, 2012.

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.