

House Bill 164

By: Representatives Atwood of the 179<sup>th</sup>, Peake of the 141<sup>st</sup>, Smyre of the 135<sup>th</sup>, Knight of the 130<sup>th</sup>, Gordon of the 163<sup>rd</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 eliminate the sunset from 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, 2013, the~~ The  
11 sale or use of engines, parts, equipment, and other tangible personal property used in the  
12 maintenance or repair of aircraft when such engines, parts, equipment, and other tangible  
13 personal property are installed on such aircraft that is being repaired or maintained in this  
14 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16 All laws and parts of laws in conflict with this Act are repealed.