

House Bill 260

By: Representative Martin of the 49<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, so as to change certain definitions regarding such taxes; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, is amended in Code Section 48-8-2, relating to definitions regarding such taxes, by revising paragraph (4) as follows:

"(4) 'Business' means any activity engaged in by any person or caused to be engaged in by any person with the object of direct or indirect gain, benefit, or advantage."

**SECTION 2.**

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

**SECTION 3.**

All laws and parts of laws in conflict with this Act are repealed.