

Senate Bill 157

By: Senators Albers of the 56th, Shafer of the 48th and Beach of the 21st

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to  
2 definitions relative to sales and use taxes, so as to revise the definition of "prepared food";  
3 to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to definitions  
7 relative to sales and use taxes, is amended by revising paragraph (27) as follows:

8 "(27) 'Prepared food' means:

9 (A) Food:

10 (i) Sold in a heated state or heated by the seller;

11 (ii) With two or more food ingredients mixed or combined by the seller for sale as  
12 a single item; or

13 (iii) Sold with eating utensils provided by the seller, including plates, knives, forks,  
14 spoons, glasses, cups, napkins, or straws. A plate does not include a container or  
15 packaging used to transport the food; and

16 (B) 'Prepared food' shall not include food:

17 (i) That is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat,  
18 poultry, and foods containing these raw animal foods requiring cooking by the  
19 consumer as in Chapter 3, part 401.11 of the United States Food and Drug  
20 Administration Food Code so as to prevent food borne illnesses;

21 (ii) Sold by a seller whose proper primary North American ~~Industrial~~ Industry  
22 Classification System code is subsector 311, food manufacturing, except for industry  
23 group 3118, bakeries and tortilla manufacturing, if sold without eating utensils  
24 provided by the seller; ~~or~~

25 (iii) Sold by a seller whose proper primary North American ~~Industrial~~ Industry  
26 Classification System code is industry group 3121, beverage manufacturing; or

27 (iv) Sold in an unheated state by weight or volume as a single item, if sold without  
28 eating utensils provided by the seller."

29 **SECTION 2.**

30 All laws and parts of laws in conflict with this Act are repealed.