

House Bill 934

By: Representative Harrell of the 106<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to exempt aviation gasoline used by air ambulance services from certain taxes;  
3 to provide for a definition; to provide for related matters; to provide for an effective date; to  
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
8 amended by revising subsection (b) of Code Section 48-8-3.1, relating to exemptions from  
9 state sales taxes for motor fuels, as follows:

10 "(b)(1) Sales Except as provided in paragraph (2) of this subsection, sales of motor fuel,  
11 other than gasoline, ~~which motor fuel other than gasoline~~ is purchased for purposes other  
12 than propelling motor vehicles on public highways as defined in Article 1 of Chapter 9  
13 of this title shall be fully subject to the 4 percent sales and use taxes levied or imposed  
14 by this article unless otherwise specifically exempted by this article.

15 (2) Sales of aviation gasoline for use by an air ambulance service, as defined in Code  
16 Section 48-9-2, shall be exempt from the 4 percent sales and use taxes levied or imposed  
17 by this article."

18 SECTION 2.

19 Said title is further amended by adding a new paragraph to Code Section 48-9-2, relating to  
20 definitions regarding the motor fuel tax, as follows:

21 “(2) 'Air ambulance service' means the for-hire providing of emergency care and  
22 transportation by means of an air ambulance for an injured or sick person to or from a  
23 place where medical or hospital care is furnished."

24 **SECTION 3.**

25 Said title is further amended by adding a new paragraph to subsection (b) of Code Section  
26 48-9-3, relating to the excise tax on motor fuels, as follows:

27 "(5.1) Sales of aviation gasoline to an air ambulance service shall be exempt from the tax  
28 imposed by paragraph (1) of subsection (a) of this Code section and all of the tax imposed  
29 by Code Section 48-9-14;"

30 **SECTION 4.**

31 This Act shall become effective on July 1, 2014.

32 **SECTION 5.**

33 All laws and parts of laws in conflict with this Act are repealed.