

House Bill 289

By: Representatives Parsons of the 44<sup>th</sup>, Thomas of the 56<sup>th</sup>, and Kaiser of the 59<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to motor fuel tax, so as to extend the exemption for a limited period of time for  
3 certain public mass transit vehicles; 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 Article 1 of Chapter 9 of Title 48 of the Official Code of Georgia Annotated, relating to  
7 motor fuel tax, is amended by revising subparagraph (b)(10)(A) of Code Section 48-9-3,  
8 relating to the levy of an excise tax on motor fuels, as follows:

9 "(10)(A) During the period of July 1, 2012, through June 30, ~~2015~~ 2018, sales of motor  
10 fuel, as defined in paragraph (9) of Code Section 48-9-2, for public mass transit  
11 vehicles which are owned by public transportation systems which receive or are eligible  
12 to receive funds pursuant to 49 U.S.C. Sections 5307 and 5311 for which passenger  
13 fares are routinely charged and which vehicles are used exclusively for revenue  
14 generating purposes which motor fuel sales occur at bulk purchase facilities approved  
15 by the department."

16 style="text-align:center">**SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.