

House Bill 293

By: Representatives Hawkins of the 27<sup>th</sup>, Rogers of the 29<sup>th</sup>, Clark of the 101<sup>st</sup>, Jones of the 167<sup>th</sup>, Mitchell of the 88<sup>th</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 provide a new exemption from state sales and use  
3 tax only for a limited period of time regarding the sale of school musical instruments; to  
4 provide for related matters; to provide an effective date; to repeal conflicting laws; and for  
5 other 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 deleting "or" at the end of paragraph (94), by deleting the  
10 period and adding "; or" at the end of paragraph (95), and by adding a new paragraph to read  
11 as follows:

12 "(96) For the period commencing on July 1, 2015, and ending on July 1, 2017, sales  
13 of musical instruments for use in schools."

14 **SECTION 2.**

15 This Act shall become effective on July 1, 2015.

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.