

House Bill 585

By: Representatives Powell of the 171st, Harbin of the 122nd, Harrell of the 106th, Kelley of the 16th, Houston of the 170th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to provide a sunset on a certain exemption from such taxes; to provide
3 an effective date; 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 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
7 taxes, is amended in Code Section 48-8-3, relating to exemptions from such taxes, by
8 revising paragraph (86) as follows:

9 "(86) Until June 30, 2018, the ~~The~~ sale or use of engines, parts, equipment, and other
10 tangible personal property used in the maintenance or repair of aircraft when such
11 engines, parts, equipment, and other tangible personal property are installed on such
12 aircraft that is being repaired or maintained in this state, so long as such aircraft is not
13 registered in this state;"

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

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

17 style="text-align:center">**SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.