

Senate Bill 253

By: Senator McKoon of the 29th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to the
2 levy of an excise tax on motor fuels, so as to exempt school systems, counties, and
3 municipalities from such levy; to provide for related matters; to provide for an effective date;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to the levy of an
8 excise tax on motor fuels, is amended in subsection (b) by deleting "or" at the end of
9 paragraph (10), by revising paragraph (11), and by adding a new paragraph to read as
10 follows:

11 ~~"(11) For the period of time beginning July 1, 2013, and ending June 30, 2015, sales~~
12 Sales of motor fuel to public school systems in this state for the exclusive use of the
13 school system in operating school buses when the motor fuel is purchased and paid for
14 by the school system; or
15 (12) Sales of motor fuel to a county or municipality for the exclusive use of such county
16 or municipality when the motor fuel is purchased and paid for by such county or
17 municipality."

18 **SECTION 2.**

19 This Act shall become effective on July 1, 2016.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.