

Senate Bill 251

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 buses from such levy; to provide
3 for related matters; to provide for an effective date; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 by revising paragraph (11) of subsection (b) as
9 follows:

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

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

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

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

17 All laws and parts of laws in conflict with this Act are repealed.