

The Senate Committee on Finance offered the following substitute to SB 379:

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 taxes, so as to provide an exemption for fire districts which
3 have elected governing bodies and are supported by ad valorem taxes; to provide for related
4 matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 sales and use taxes, is amended by revising paragraph (1) as follows:

8
9 "(1) Sales to the United States government, this state, any county or municipality of this
10 state, fire districts which have elected governing bodies and are supported by, in whole
11 or in part, ad valorem taxes, or any bona fide department of such governments when paid
12 for directly to the seller by warrant on appropriated government funds;".

SECTION 2.

13 All laws and parts of laws in conflict with this Act are repealed.
14