

Senators Harper of the 7th, Jones of the 25th and Hill of the 4th offered the following amendment:

**LOST**

*Amend the substitute to HB 51 (LC 41 0654S) by inserting after "redemption" on line 3 the following:*

to modify the imposition and collection of sales and use tax on certain manufactured single-family structures; to provide for definitions; to provide for a sunset date;

*By inserting between lines 47 and 48 the following:*

Said title is further amended in Part 2 of Article 1 of Chapter 8, relating to imposition, rate, collection, and assessment of sales and use tax, by adding a new Code section to read as follows:

"48-8-30.1.

(a) As used in this Code section, the term:

(1) 'Manufactured single-family structure' means a manufactured home, as defined in Code Section 8-2-131, used as a single-family residence.

(2) 'Retailer's invoice amount' means the sales price of the manufactured single-family structure charged by the retailer of the structure in connection with the retail sale of the structure, less any specified intangible charges, including but not limited to transportation costs and permits.

(b) In tier 1 and tier 2 counties, as defined in Code Section 48-7-40, the state sales and use tax levied and imposed pursuant to Code Section 48-8-30 on the retail purchase or retail sale of a new manufactured single-family structure shall be at the applicable state and local option tax rate on an amount equal to 70 percent of the retailer's invoice amount. This subsection shall apply regardless of whether the Certificate of Permanent Location has been filed.

(c) This Code section shall stand repealed on June 30, 2019."

**SECTION 4.**