

House Bill 408

By: Representatives Teasley of the 37th, Rutledge of the 109th, Brockway of the 102nd,
Buckner of the 137th, Caldwell of the 20th, and others

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 revise an exemption regarding for-hire
3 vehicles; to provide for related matters; to provide for an effective date; to repeal conflicting
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by revising paragraph (25) as follows:

9 "(25) On and after July 1, 2017, fares of for-hire vehicles, ~~for which including~~ including taxi
10 services, limousine carriers, ~~transportation referral services, transportation referral service~~
11 ~~providers, and ride share network services, or the owners of such vehicles have purchased~~
12 ~~a for-hire master license in lieu of paying sales and use taxes on fares pursuant to the~~
13 ~~provisions of subsection (b) of Code Section 40-2-168 .~~ Such exemption shall also apply
14 to all sales taxes, use taxes, or local sales and use taxes levied or imposed at any time in
15 any area consisting of less than the entire state, however authorized, including, but not
16 limited to, such taxes authorized by or pursuant to Section 25 of an Act approved
17 March 10, 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid
18 Transit Authority Act of 1965,' and such taxes as authorized by or pursuant to Article 2,
19 2A, 3, 4, 5, or 5A of this chapter. This provision shall not relieve taxi services, limousine
20 carriers, transportation referral services, transportation referral service providers, or ride
21 share service networks of sales and use tax liability on fares incurred prior to ~~the purchase~~
22 ~~of such for-hire master license. This paragraph shall be repealed by operation of law on~~
23 July 1, 2017;".

24 **SECTION 2.**

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

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.