

House Bill 871

By: Representatives LaRiccia of the 169<sup>th</sup>, Parrish of the 158<sup>th</sup>, Powell of the 171<sup>st</sup>, Burns of the 159<sup>th</sup>, Pirkle of the 155<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to create an exemption from state sales and use tax for 50 percent of the  
3 sales price of manufactured homes to be converted into real property in this state; to require  
4 proof of a qualifying purchase; to provide for recapture for unproven exemptions; to provide  
5 for applicability; to provide for related matters; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
10 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use  
11 taxes, by deleting "or" at the end of subparagraph (E) of paragraph (99), by replacing the  
12 period with "; or" at the end of subparagraph (C) of paragraph (100), and by adding a new  
13 paragraph to read as follows:

14 "(101)(A) Fifty percent of the sales price of a manufactured home as such term is  
15 defined by Code Section 8-2-180 if such manufactured home will be converted to real  
16 property pursuant to Code Section 8-2-183.1.

17 (B) Within 30 days of a sale exempted as provided for in subparagraph (A) of this  
18 paragraph, the requirements of Code Section 8-2-183.1 shall be completed and a copy  
19 of the Certificate of Permanent Location shall be properly filed with the clerk of  
20 superior court, or the commissioner shall recover from the seller the amount of tax  
21 exempted by this paragraph.

22 (C) A manufactured home that is exempted as provided in subparagraph (A) of this  
23 paragraph shall not be eligible for a Certificate of Removal from Permanent Location  
24 provided in Part 4 of Article 2 of Chapter 2 of Title 8, or any other manner of a return  
25 to tangible personal property unless the amount exempted pursuant to subparagraph (A)  
26 of this paragraph is paid to the commissioner.

27 (D) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
28 to any sales tax, use tax, or local sales and use tax levied or imposed in an area  
29 consisting of less than the entire state, however authorized, including, but not limited  
30 to, such taxes authorized by or pursuant to:

31 (i) Constitutional amendment;

32 (ii) Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as  
33 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or

34 (iii) Article 2, 2A, 3, 4, 5, or 5A of this chapter."

35 **SECTION 2.**

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