

House Bill 871 (COMMITTEE SUBSTITUTE)

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 be completed by the seller; to provide for recapture of and  
5 a penalty for unproven exemptions; to provide for recapture of exempted amounts if the  
6 manufactured home is converted to tangible personal property; to provide for applicability;  
7 to provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

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

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

18 (B) Within 30 days of a sale exempted as provided for in subparagraph (A) of this  
19 paragraph, the seller shall complete the requirements of Code Section 8-2-183.1 and  
20 properly file a copy of the Certificate of Permanent Location with the clerk of superior  
21 court, or the commissioner shall recover from the seller 1.5 times the amount of tax  
22 exempted by this paragraph.

23 (C) A manufactured home that is exempted as provided in subparagraph (A) of this  
24 paragraph shall not be eligible for a Certificate of Removal from Permanent Location  
25 provided in Part 4 of Article 2 of Chapter 2 of Title 8, or any other manner of a return

26 to tangible personal property unless the amount exempted pursuant to subparagraph (A)  
27 of this paragraph is paid to the commissioner.

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

32 (i) Constitutional amendment;

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

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

36 **SECTION 2.**

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