

House Bill 788

By: Representatives Corbett of the 174<sup>th</sup>, Rhodes of the 120<sup>th</sup>, Carpenter of the 4<sup>th</sup>, Bonner of the 72<sup>nd</sup>, LaHood of the 175<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3.2 of the Official Code of Georgia Annotated, relating to  
2 definitions, exemption, applicability, and examples, so as to extend the sunset for a  
3 manufacturer's exemption; to provide for related matters; to repeal conflicting laws; and for  
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3.2 of the Official Code of Georgia Annotated, relating to definitions,  
8 exemption, applicability, and examples, is amended by revising paragraph (12) of subsection  
9 (e) as follows:

10 "(12) Until July 1, ~~2020~~ 2025, maintenance and replacement parts for machinery or  
11 equipment, stationary or in transit, used to mix, agitate, and transport freshly mixed  
12 concrete in a plastic and unhardened state, including but not limited to mixers and  
13 components, engines and components, interior and exterior operational controls and  
14 components, hydraulics and components, all structural components, and all safety  
15 components, provided that sales and use taxes on motor fuel used as energy in a concrete  
16 mixer truck shall not be exempt or refundable; and"

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.