

House Bill 815

By: Representatives Gaines of the 117th, England of the 116th, Wiedower of the 119th, Benton of the 31st, and Kirby of the 114th

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 exempt from taxation local authorities providing public water or sewer
3 service; to provide for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
7 taxes, is amended by revising paragraph (1) of Code Section 48-8-3, relating to exemptions
8 from state sales and use taxes, as follows:

9 "(1)(A) Sales to the United States government, this state, any county or municipality
10 of this state, fire districts which have elected governing bodies and are supported by,
11 in whole or in part, ad valorem taxes, or any bona fide department of such governments
12 when paid for directly to the seller by warrant on appropriated government funds; or
13 (B) Sales to any authority created by local law enacted by the General Assembly or
14 local constitutional amendment, which authority provides public water or sewer
15 service;"

16 style="text-align:center">**SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.