

House Bill 868

By: Representatives Martin of the 49th, Carpenter of the 4th, and Powell of the 32nd

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 provide for an exemption from state and local sales and use taxes for
3 certain sales of for-hire ground transportation provided by a human operator in a passenger
4 vehicle if such sales are made by certain persons; to provide for related matters; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

11 "(25) Sales of for-hire ground transportation provided by an individual driving a
12 passenger vehicle, as such term is defined in Code Section 40-8-76.1, if such sales are
13 made by a taxi service, limousine carrier, transportation referral service, transportation
14 referral service provider, or ride share network service, as such terms are defined in Code
15 Section 40-1-190 Reserved;"

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.