

House Bill 925

By: Representatives Rogers of the 10<sup>th</sup>, Lott of the 122<sup>nd</sup>, Reeves of the 34<sup>th</sup>, and LaRiccia of the 169<sup>th</sup>

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 tax, so as to revise the categories of companies that are eligible for an exemption on  
3 the sale or lease of certain computer equipment; to provide for related matters; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use tax,  
8 is amended in Code Section 48-8-3, relating to exemptions from sales and use tax, by  
9 revising subparagraph (A) of paragraph (68) as follows:

10 "(68)(A) The sale or lease of computer equipment to be incorporated into a facility or  
11 facilities in this state to any high-technology company classified under the 2017 North  
12 American Industrial Classification System code 51121, 51331, 51333, 51334, 51421,  
13 52232, 54133, 54171, 54172, 334111, 334112, 334118, 334210, 334220, 334290,  
14 334310, 334412, 334413, 334611, 513321, 513322, 514191, 334416, 334417, 334418,  
15 334419, 334614, 334511, 511210, 517311, 517312, 517410, 517911, 517919, 518210,  
16 519130, 522320, 541330, 541511, 541512, 541513, or 541519, 541713, 541714,  
17 541715, or 541720 where such sale of computer equipment for any calendar year  
18 exceeds \$15 million or, in the event of a lease of such computer equipment, the fair  
19 market value of such leased computer equipment for any calendar year exceeds \$15  
20 million."

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

22 All laws and parts of laws in conflict with this Act are repealed.