

House Bill 428

By: Representatives Martin of the 49<sup>th</sup>, Williamson of the 115<sup>th</sup>, Smith of the 133<sup>rd</sup>, Newton of the 123<sup>rd</sup>, and Knight of the 130<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 taxes, so as to change certain definitions regarding such taxes; to provide an effective  
3 date; 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 in Code Section 48-8-2, relating to definitions regarding such taxes, by  
8 revising paragraph (4) as follows:

9 "(4) 'Business' means any activity engaged in by any person or caused to be engaged in  
10 by any person with the object of direct or indirect gain, benefit, or advantage."

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

12 This Act shall become effective upon its approval by the Governor or upon its becoming law  
13 without such approval.

14

**SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.