

House Bill 1176

By: Representatives Cannon of the 172nd, Huddleston of the 72nd, Rhodes of the 124th, Dickey of the 134th, and Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to exempt from sales and use taxes the sale of any tangible personal property
3 used or consumed in connection with the generation, transmission, distribution, sale, or
4 furnishing of electricity; to provide for a start date for such exemption; to provide a
5 definition; to provide for exceptions; to provide for related matters; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
10 amended in Code Section 48-8-3, relating to exemptions from sales and use taxes, by
11 deleting "or" at the end of paragraph (104), by replacing the period with "; or" at the end of
12 paragraph (105), and by adding a new paragraph to read as follows:

13 "(106)(A) Beginning on January 1, 2027, sales to any public utility for tangible
14 personal property that is used or consumed in connection with or to facilitate the
15 generation, transmission, distribution, sale, or furnishing of electricity within this state.

16 (B)(i) As used in this paragraph, the term 'local sales and use tax' means any sales
17 tax, use tax, or local sales and use tax which is levied and imposed in an area
18 consisting of less than the entire state, however authorized, including, but not limited
19 to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant
20 to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended,
21 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or such taxes as
22 authorized by or pursuant to Article 2, 2A, 3, 4, or 5 of this chapter.
23 (ii) The exemption provided for in this paragraph shall also apply to local sales and
24 use taxes."

25 **SECTION 2.**

26 All laws and parts of laws in conflict with this Act are repealed.