

House Bill 559 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 70th, Ehrhart of the 36th, Jones of the 46th, Graves of the 12th, and Fleming of the 117th

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption from state sales and use tax only with respect to certain sales of certain energy efficient products for a limited period of time; to provide for a definition; to provide for conditions and limitations; to provide an effective date; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by striking "or" at the end of paragraph (79), by striking the period at the end of paragraph (80) and inserting in its place "; or", and by adding a new paragraph immediately following paragraph (80) to be designated paragraph (81) to read as follows:

"(81)(A) Purchase of energy efficient products with a sales price of \$1,500.00 or less per product purchased for noncommercial home or personal use. The exemption provided by this paragraph shall apply only to sales occurring during a period commencing at 12:01 A.M. on October 6, 2005, and concluding at 12:00 Midnight on October 9, 2005.

(B) For the purposes of this exemption, an energy efficient product is any dishwasher, clothes washer, air conditioner, ceiling fan, incandescent or fluorescent light bulb, dehumidifier, programmable thermostat, or refrigerator, the energy efficiency of which has been designated by the United States Environmental Protection Agency and the United States Department of Energy as meeting or exceeding each such agency's energy saving efficiency requirements or which have been designated as meeting or exceeding such requirements under each such agency's Energy Star program.

(C) The exemption provided for in subparagraph (A) of this paragraph shall not apply to purchases of energy efficient products purchased for trade, business, or resale.

1 (D)(i) For the purposes of this paragraph, the term 'local sales and use tax' shall mean
2 any sales tax, use tax, or local sales and use tax which is levied and imposed in an
3 area consisting of less than the entire state, however authorized, including, but not
4 limited to, such taxes authorized by or pursuant to constitutional amendment; by or
5 pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as
6 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or
7 pursuant to Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by
8 or pursuant to Part 1 of Article 3 of this chapter; by or pursuant to Part 2 of Article 3
9 of this chapter; by or pursuant to Article 4 of this chapter.

10 (ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply
11 to any local sales and use tax levied or imposed at any time.

12 (E) The commissioner shall promulgate any rules and regulations necessary to
13 implement and administer this paragraph."

14 **SECTION 2.**

15 This Act shall become effective July 1, 2005.

16 **SECTION 3.**

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