

House Bill 1244 (AS PASSED HOUSE AND SENATE)

By: Representatives Scott of the 2nd, Reece of the 27th, Chambers of the 81st, Williams of the 4th, Graves of the 12th, and others

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to the levy of the motor fuel tax, so as to change certain provisions regarding exemptions of sales by duly licensed bulk distributors with respect to public mass transit buses; to provide for an additional exemption for a limited period of time with respect to certain vehicles operated by a public campus transportation system; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to the levy of the motor fuel tax, is amended by striking paragraph (10) of subsection (b) and inserting in its place a new paragraph (10) to read as follows:

"(10)(A) During the period of July 1, 2005 2006, through June 30, 2008, sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, for public mass transit buses vehicles which are owned by state or local government or an entity created by local or general law of the General Assembly public transportation systems which receive or are eligible to receive funds pursuant to 49 U.S.C. Sections 5307 and 5311 for which passenger fares are routinely charged and which buses vehicles are used exclusively for revenue generating purposes which motor fuel sales occur at bulk purchase facilities approved by the department.

(B) During the period of July 1, 2006, through June 30, 2008, sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, for vehicles operated by a public campus transportation system, provided that such system has a policy which provides for free transfer of passengers from the public transportation system operated by the jurisdiction in which the campus is located; makes the general public aware of such free transfer policy; and receives no state or federal funding to assist in the operation of such public campus transportation system and which motor fuel sales occur at bulk purchase facilities approved by the department.

4 **SECTION 2.**
5 All laws and parts of laws in conflict with this Act are repealed.

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.