House Bill 122

By: Representatives Corbett of the 174th, Hatchett of the 150th, Rhodes of the 120th, Watson of the 172nd, and LaHood of the 175th

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3.2 of the Official Code of Georgia Annotated, relating to definitions, exemption, applicability, and examples, so as to extend the sunset for a manufacturers' sales tax exemption for concrete mixers; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3.2 of the Official Code of Georgia Annotated, relating to definitions, exemption, applicability, and examples, is amended by revising paragraph (12) of subsection (e) as follows:

"(12) Until July 1, ~~2020~~ 2026, maintenance and replacement parts for machinery or equipment, stationary or in transit, used to mix, agitate, and transport freshly mixed concrete in a plastic and unhardened state, including but not limited to mixers and components, engines and components, interior and exterior operational controls and components, hydraulics and components, all structural components, and all safety components, provided that sales and use taxes on motor fuel used as energy in a concrete mixer truck shall not be exempt or refundable; and"

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.