

The House Committee on Ways and Means offers the following substitute to HB 122:

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 48-8-3.2 of the Official Code of Georgia Annotated, relating to sales tax exemptions for manufacturers, definitions, exemption, applicability, and examples, so as to redefine the term "manufacturing plant" to include certain motor vehicles that manufacture tangible personal property; to grant a limited exemption for such motor vehicles that mix concrete; 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 sales tax exemptions for manufacturers, definitions, exemption, applicability, and examples, is amended by revising paragraph (11) of subsection (a), paragraphs (11), (12), and (13) of subsection (e), and by adding a new paragraph to subsection (d) to read as follows:

"(11) 'Manufacturing plant' means any facility, site, or other area where a manufacturer engages in the manufacture of tangible personal property and any motor vehicle with which a manufacturer engages in the manufacture of tangible personal property."

"(1.1) For any manufacturing plant that is a motor vehicle, the exemptions granted by this Code section shall be limited to maintenance and replacement parts for machinery or

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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. The provisions of this Code section shall not exempt motor fuel sold for or used in a manufacturing plant that is a motor vehicle;"

"(11) Machinery or equipment used in quarrying and mining activities, including blasting, extraction, and crushing; and

~~(12) Until July 1, 2020, 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~~

~~(13) Energy used at a manufacturing plant."~~

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.