

House Bill 1290

By: Representatives Corbett of the 174th, LaHood of the 175th, Burchett of the 176th, Watson of the 172nd, and Rhodes of the 120th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxes, so as to provide for an exemption for sales to any
3 authority created by local law enacted by the General Assembly or local constitutional
4 amendment that provides parks and recreation services; to provide for related matters; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use taxes, is amended by revising paragraph (1) as follows:

10 "(1)(A) Sales to the United States government, this state, any county or municipality
11 of this state, fire districts which have elected governing bodies and are supported by,
12 in whole or in part, ad valorem taxes, or any bona fide department of such governments
13 when paid for directly to the seller by warrant on appropriated government funds; or
14 (B) Sales to any authority created by local law enacted by the General Assembly or
15 local constitutional amendment, which authority provides public water or sewer service,
16 or parks and recreation services;"

H. B. 1290

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SECTION 2.

18 All laws and parts of laws in conflict with this Act are repealed.