

The House Committee on Ways and Means offers the following substitute to HB 304:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to the  
2 levy of excise taxes on motor fuels, rate, taxation of motor fuels not commonly sold or  
3 measured by gallon, prohibition of tax on motor fuel by political subdivisions, exceptions,  
4 and exempted sales, so as to exempt all sales of motor fuel by duly licensed distributors; to  
5 provide for related matters; to provide for an effective date; to repeal conflicting laws; and  
6 for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to the levy of  
10 excise taxes on motor fuels, rate, taxation of motor fuels not commonly sold or measured by  
11 gallon, prohibition of tax on motor fuel by political subdivisions, exceptions, and exempted  
12 sales, is amended in subsection (b) by deleting "or" at the end of paragraph (10), by replacing  
13 the period at the end of paragraph (11) with "; or" and adding a new paragraph to read as  
14 follows:

15 "(12) For the period of time beginning on the effective date of this paragraph, and ending  
16 at the last moment of May 31, 2022, all sales of motor fuel."

H. B. 304 (SUB)

17 **SECTION 2.**

18 This Act shall become effective upon its approval by the Governor or upon its becoming law  
19 without such approval.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.