

House Bill 345

By: Representatives Mathiak of the 74<sup>th</sup>, Lim of the 98<sup>th</sup>, Greene of the 154<sup>th</sup>, and Powell of the 33<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to exempt the sale or use of certain oral hygiene products; to provide for  
3 related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
7 taxes, is amended by revising paragraph (50) of Code Section 48-8-3, relating to exemptions  
8 from sales and use taxes, as follows:

9 "(50)(A) Sales of insulin syringes and blood glucose level measuring strips dispensed  
10 without a prescription.

11 (B) The sale or use of products for maintaining oral hygiene, including but not limited  
12 to toothbrushes, toothpaste, tooth powders, mouthwash, dental floss, or similar oral  
13 hygiene products;"

14 style="text-align:center">**SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.

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