

House Bill 134

By: Representatives Camp of the 135<sup>th</sup>, Jasperse of the 11<sup>th</sup>, Burchett of the 176<sup>th</sup>, Corbett of the 174<sup>th</sup>, Williams of the 148<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to provide for definitions; to revise and expand a sales tax exemption for  
3 manufactured homes; to provide for a sunset date; to provide for legislative findings; to  
4 provide for related matters; to provide for an effective date; to repeal conflicting laws; and  
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
9 amended by revising paragraph (102) of Code Section 48-8-3, relating to exemptions from  
10 sales and use tax, as follows:

11 ~~"(102) Reserved; (A) Fifty percent of the sales price of a manufactured home if such~~  
12 ~~manufactured home is installed pursuant to Code Section 8-2-160 and will be converted~~  
13 ~~to real property pursuant to Code Section 8-2-183.1 within 30 days of the retail sale:~~

14 ~~(B) As used in this paragraph, the term 'manufactured home' means a structure built on~~  
15 ~~a permanent chassis that:~~

16 ~~(i) Is designed to be used as a dwelling;~~

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- 17 ~~(ii) Is transportable in one or more sections;~~  
 18 ~~(iii) Contains plumbing, heating, air-conditioning, and electrical systems; and~~  
 19 ~~(iv) Is designed to have an angled roof and contain an area of at least 650 square feet.~~  
 20 ~~(C) Within 30 days of a sale exempted as provided for in subparagraph (A) of this~~  
 21 ~~paragraph, the seller shall complete the requirements of Code Section 8-2-183.1 and~~  
 22 ~~properly file a copy of the Certificate of Permanent Location with the clerk of superior~~  
 23 ~~court, or the commissioner shall recover from the seller 1.5 times the amount of tax~~  
 24 ~~exempted by this paragraph.~~  
 25 ~~(D) A manufactured home that is exempted as provided in subparagraph (A) of this~~  
 26 ~~paragraph shall not be eligible for a Certificate of Removal from Permanent Location~~  
 27 ~~provided in Part 4 of Article 2 of Chapter 2 of Title 8, or any other manner of a return~~  
 28 ~~to tangible personal property unless the amount exempted pursuant to subparagraph (A)~~  
 29 ~~of this paragraph is paid to the commissioner.~~  
 30 ~~(E) The exemption provided for in subparagraph (A) of this paragraph shall not apply~~  
 31 ~~to any sales and use tax levied or imposed in an area consisting of less than the entire~~  
 32 ~~state, however authorized, including, but not limited to, such taxes authorized by or~~  
 33 ~~pursuant to:~~  
 34 ~~(i) Constitutional amendment;~~  
 35 ~~(ii) Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as~~  
 36 ~~amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or~~  
 37 ~~(iii) Article 2, 2A, 3, 4, 5, or 5A of this chapter;"~~

## 38 SECTION 2.

39 Said title is further amended by adding a new Code section to read as follows:

40 "48-8-3.6.

41 (a) The General Assembly recognizes the importance of manufactured single-family  
 42 structures as a vital option in Georgia's housing inventory and the need to ensure that sales

43 tax is charged only on the construction materials used to produce a manufactured  
44 single-family structure and other tangible items used in the construction and installation of  
45 such structures.

46 (b) As used in this Code section, the term:

47 (1) 'Manufactured single-family structure' means a manufactured home, as defined in  
48 Code Section 8-2-131, used as a single-family residence.

49 (2) 'Manufacturer's invoice amount' means the sales price of the manufactured  
50 single-family structure charged by the manufacturer of the structure in connection with  
51 the wholesale sale of the structure to an entity for resale or use in a development, less any  
52 specified intangible charges, including, but not limited to, transportation costs and  
53 permits.

54 (c) The first retail sale or retail purchase in this state of a new manufactured single-family  
55 structure shall be subject to the sales and use taxes which would otherwise be levied on  
56 such retail purchase or retail sale, but only upon 60 percent of the manufacturer's invoice  
57 amount. This subsection shall apply regardless of whether the Certificate of Permanent  
58 Location has been filed.

59 (d) Except as provided in subsection (c) of this Code section, all retail sales and retail  
60 purchases of manufactured single-family structures shall be exempt from all state and local  
61 taxes imposed under this chapter.

62 (e) This Code section shall stand repealed on June 30, 2030."

63 **SECTION 3.**

64 This Act shall become effective on July 1, 2025.

65 **SECTION 4.**

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