

House Bill 229

By: Representatives Neal of the 79<sup>th</sup>, Douglas of the 78<sup>th</sup>, Powell of the 33<sup>rd</sup>, Tarvin of the 2<sup>nd</sup>, Scoggins of the 14<sup>th</sup>, and others

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 exempt from local taxes the sale or use of  
3 materials used in construction of capital outlay projects for educational purposes that were  
4 approved and funded through a constitutionally authorized education special purpose local  
5 option sales tax; to provide for conditions, limitations, and dates of applicability; to provide  
6 for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
10 sales and use taxes, is amended by adding a new paragraph to read as follows:

11 "(10.1)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary,  
12 materials used in the construction of the capital outlay projects for educational purposes  
13 within a county that levies a sales and use tax pursuant to Section 25 of an Act  
14 approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta  
15 Rapid Transit Authority Act of 1965,' and does not contain an independent school  
16 district, provided that such projects were approved and funded through an education

17 special purpose local option sales tax authorized under Article VIII, Section VI,  
18 Paragraph IV of the Constitution of Georgia.

19 (B) The sales and use taxes due on all purchases and uses of construction materials  
20 shall be collected at the time the taxes would otherwise be due, and the benefit of the  
21 exemption allowed by this paragraph may be claimed by the school district of a county  
22 described in subparagraph (A) of this paragraph by filing a claim for refund of tax paid  
23 on qualifying items. No refund made pursuant to this paragraph shall include interest.

24 (C) The exemption allowed by this paragraph shall only apply to transactions occurring  
25 during the period beginning on July 1, 2025, and ending on December 31, 2033, and  
26 shall only apply to any local sales and use tax levied or imposed at any time in any area  
27 consisting of less than the entire state, however authorized, including, but not limited  
28 to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant  
29 to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended,  
30 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; and by or pursuant to  
31 Articles 2, 2A, 2B, 3, 4, 5, 5A, and 5B of this chapter;"

32 **SECTION 2.**

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