

Senate Bill 115

By: Senators Islam Parkes of the 7th, Jones II of the 22nd, Parent of the 44th, Rahman of the 5th, Esteves of the 35th 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 sales of clothing and school related
3 supplies during the second week of August each year; to provide for related matters; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by revising subparagraph (A) of paragraph (75) as follows:
9 "(75)(A) The sale of eligible property. The exemption provided by this paragraph
10 applies only to sales occurring during the period commencing at 12:01 A.M. on ~~July 30,~~
11 ~~2016, August 7~~ and concluding at 12:00 Midnight on ~~July 31, 2016 August 13~~ of each
12 year."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.