

House Bill 386

By: Representatives Barnes of the 86th, Hugley of the 141st, Burnough of the 77th, Jackson of the 165th, Drenner of the 85th, 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 last weekend of July each year; to provide for a short title; to provide for
4 a sunset date; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 This Act shall be known and may be cited as the "Back to School Relief Act."

9 **SECTION 2.**

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
11 sales and use taxes, is amended in paragraph (75) by revising subparagraph (A) and adding
12 a new subparagraph to read as follows:

13 "(75)(A) The sale of eligible property. The exemption provided by this paragraph
14 applies only to sales occurring during the period commencing at 12:01 A.M. on ~~July 30,~~

15 ~~2016, the last Thursday in the month of July~~ and concluding at 12:00 Midnight on ~~July~~
16 ~~31, 2016 the following Sunday."~~
17 ~~"(D) This paragraph shall stand repealed and reserved on December 31, 2028."~~

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.