

Senate Bill 183

By: Senators Islam Parkes of the 7th, Mallow of the 2nd, Esteves of the 35th, Hatchett of the 50th, Brass of the 6th 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 certain baby products from taxation;
3 to provide for a definition; to provide for related matters; to repeal conflicting laws; and for
4 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 striking "or" at the end of subparagraph (104)(B), by
9 striking the period and substituting in lieu thereof "; or" at the end of paragraph (105), and
10 by adding a new paragraph to read as follows:

11 "(106)(A) Sales of baby products.

12 (B) As used in this paragraph, the term 'baby products' means:

13 (i) Children's diapers;

14 (ii) Therapeutic or preventive creams and wipes marketed primarily for use on the
15 skin of children;

- 16 (iii) Child restraint devices or booster seats that meet the National Highway Traffic
17 Safety Administration standard for child restraint systems under 49 C.F.R.
18 Section 571.213;
19 (iv) Cribs intended to provide sleeping accommodations for children that comply
20 with the United States Consumer Product Safety Commission's standard for full-size
21 baby cribs under 16 C.F.R. Part 1219 or for non-full-size baby cribs under 16 C.F.R.
22 Part 1220; and
23 (v) Strollers intended to transport children from infancy to 36 months of age that
24 meet the United States Consumer Product Safety Commission's standard for carriages
25 and strollers under 16 C.F.R. Section 1227.2."

26 **SECTION 2.**

27 All laws and parts of laws in conflict with this Act are repealed.