

The House Committee on Ways and Means offers the following substitute to HB 134:

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 revise and expand a sales tax exemption for manufactured homes; to  
3 provide for related matters; to provide an effective date; to repeal conflicting laws; and for  
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

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

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

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

- 15 (i) Is designed to be used as a dwelling;  
16 (ii) Is transportable in one or more sections;

17 (iii) Contains plumbing, heating, air-conditioning, and electrical systems; and

18 (iv) Is designed to have an angled roof and contain an area of at least 650 square feet.

19 (C) Within 30 days of a the sale of a manufactured home that is exempted from  
 20 taxation as provided for in pursuant to subparagraph (A) of this paragraph, the seller  
 21 shall complete the requirements of Code Section 8-2-183.1 and properly file ~~a copy of~~  
 22 the Certificate of Permanent Location with the clerk of superior court, or the  
 23 commissioner shall recover from the seller 1.5 times the amount of ~~tax~~ taxes exempted  
 24 by pursuant to this paragraph.

25 (D) ~~A~~ No manufactured home ~~that is of which the sale was~~ exempted as provided in  
 26 from taxation pursuant to subparagraph (A) of this paragraph shall ~~not~~ be eligible for  
 27 a Certificate of Removal from Permanent Location as provided for in Part 4 of Article 2  
 28 of Chapter 2 of Title 8; or any other manner of a return to tangible personal property  
 29 unless the amount of taxes exempted pursuant to subparagraph (A) of this paragraph  
 30 is paid to the commissioner:

31 ~~(E) The exemption provided for in subparagraph (A) of this paragraph shall not apply~~  
 32 ~~to any sales and use tax levied or imposed in an area consisting of less than the entire~~  
 33 ~~state, however authorized, including, but not limited to, such taxes authorized by or~~  
 34 ~~pursuant to:~~

35 ~~(i) Constitutional amendment;~~

36 ~~(ii) Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as~~  
 37 ~~amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or~~

38 ~~(iii) Article 2, 2A, 3, 4, 5, or 5A of this chapter;"~~

39 **SECTION 2.**

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

41

**SECTION 3.**

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