

House Bill 559

By: Representatives Carson of the 46th, Crowe of the 118th, Martin of the 49th, Buckner of the 137th, Cannon of the 172nd, 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 tax, so as to revise a sunset date for an exemption for certain
3 high-technology data center equipment; to provide for related matters; to repeal conflicting
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use tax, is amended by revising subparagraph (A) of paragraph (68.1) as follows:
9 "(68.1)(A) For the period commencing on July 1, 2018, and ending on December 31,
10 ~~2031~~ 2026, high-technology data center equipment to be incorporated or used in a
11 high-technology data center that meets the high-technology data center minimum
12 investment threshold and other conditions provided in this paragraph."

13 style="text-align:center">**SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.