

Senate Bill 408

By: Senators Orrock of the 36th, Dolezal of the 27th, Tillery of the 19th, Goodman of the 8th, Watson of the 11th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions relative to state sales and use taxes, so as to
3 advance the sunset date for the data center equipment sales and use tax exemption; to provide
4 for related matters; to provide for an effective date; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to general provisions relative to state sales and use taxes, is amended by revising
10 subparagraph (H) of paragraph (68.1) of Code Section 48-8-3, relating to exemptions relative
11 to state sales and use taxes, as follows:

12 "(H) This paragraph shall stand repealed by operation of law on January 1, ~~2032~~ 2027;"

13 **SECTION 2.**

14 This Act shall become effective upon its approval by the Governor or upon its becoming law
15 without such approval.

16 **SECTION 3.**

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17 All laws and parts of laws in conflict with this Act are repealed.