

House Bill 1018

By: Representatives Kendrick of the 95<sup>th</sup>, Wilkerson of the 38<sup>th</sup>, Evans of the 57<sup>th</sup>, Frye of the 122<sup>nd</sup>, Lewis-Ward of the 115<sup>th</sup>, 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 from sales and use taxation during the month of August each year; to amend Code  
4 Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy of excise tax,  
5 rates, exemptions, and prohibition on tax by political subdivisions, so as to exempt all sales  
6 of motor fuel from excise taxation during the month of August each year; to provide for  
7 related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

12 "(75)(A) The sale of eligible property. The exemption provided by this paragraph  
13 applies only to sales occurring during the period commencing at 12:01 A.M. on ~~July 30,~~  
14 ~~2016, August 1~~ and concluding at 12:00 Midnight on ~~July 31, 2016~~ August 31 each  
15 year."

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**SECTION 2.**

17 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy of excise  
18 tax, rates, exemptions, and prohibition on tax by political subdivisions, is amended in  
19 subsection (b) by striking "or" at the end of paragraph (11), by replacing the period at the end  
20 of paragraph (12) with "; or", and by adding a new paragraph to read as follows:

21 "(13) For the period of time beginning August 1 and ending on August 31 each year, all  
22 sales of motor fuel."

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**SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.