

House Bill 1298

By: Representatives Cannon of the 172<sup>nd</sup>, Corbett of the 174<sup>th</sup>, Huddleston of the 72<sup>nd</sup>, Kelley of the 16<sup>th</sup>, and Blackmon of the 146<sup>th</sup>

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 exempt the retail sale of electricity and natural gas for use by any residential  
3 property from sales and use taxes; to provide for the start date for such exemption; to provide  
4 for related matters; to repeal conflicting laws; and for 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 in Code Section 48-8-3, relating to exemptions from sales and use taxes, by  
9 deleting "or" at the end of paragraph (104), by replacing the period with "; or" at the end of  
10 paragraph (105), and by adding a new paragraph to read as follows:

11 "(106) Beginning on January 1 of the year following the repeal of paragraph (68.1) of  
12 this Code section, retail sale of electricity and natural gas for use by any residential  
13 property."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.