

Senate Bill 502

By: Senators Jones II of the 22nd, Parkes of the 7th, Harrell of the 40th, Merritt of the 9th, Halpern of the 39th 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 exempt the sale or use of baby products,  
3 healthcare products, first aid supplies, school supplies, workforce training materials, home  
4 energy efficiency products, gun safes, gun lock boxes, and emergency preparedness supplies,  
5 from taxation; to provide for a short title; to provide for related matters; to repeal conflicting  
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 This Act may shall be known and may be cited as "The Affordability Act of 2026."

10 **SECTION 2.**

11 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
12 sales and use tax, is amended by revising subparagraph (A) of paragraph (75) and adding  
13 new paragraphs to read as follows:

14 "(75)(A) The sale of eligible property. The exemption provided by this paragraph  
15 applies only to sales occurring during the period commencing at 12:01 A.M. on July 30,

16 2016, and concluding at 12:00 Midnight on July 31, 2016; provided, however, that such  
17 limitation shall not apply to eligible items provided for in subdivision (III) of division  
18 (v) of subparagraph (B) of this paragraph."

19 "(105.1) The sale or use of diapers for children and adults, menstrual products, baby  
20 formula, breast pumps, breast milk storage bags, nursing pads, baby wipes, car seats,  
21 booster seats, baby strollers, cribs, crib mattresses, baby gates, and electrical outlet  
22 covers;

23 (105.2) The sale or use of over-the-counter medicine, bandages, gauze, antiseptics, blood  
24 pressure cuffs, thermometers, and glucose strips;

25 (105.3) The sale or use of tools, books, apprenticeship materials, and licensing exam  
26 materials used for workforce training;

27 (105.4) The sale or use of insulation and smart thermostats;

28 (105.5) The sale or use of gun safes and gun lock boxes;

29 (105.6) The sale or use of backup generators, fire extinguishers, batteries, flashlights,  
30 radios, and tarps;"

31 **SECTION 3.**

32 All laws and parts of laws in conflict with this Act are repealed.