

The Senate Committee on Finance offered the following substitute to HB 186:

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 repeal
3 the data center equipment sales and use tax exemption; to allow for the continued use of
4 certificates of exemption issued prior to the date of repeal; to provide for related matters; to
5 provide for an effective date; to repeal conflicting laws; and for other 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 repealing
10 paragraph (68.1) of Code Section 48-8-3, relating to exemptions relative to state sales and
11 use taxes, and enacting a new paragraph to read as follows:

12 "(68.1) After the effective date of this Act, no new certificates of exemption from sales
13 and use tax to a high-technology data center or a high-technology data center customer
14 shall be issued pursuant to the former provisions of this paragraph as they existed prior
15 to the effective date of this Act; provided, however, that any certificate of exemption
16 issued prior to the effective date of this Act shall continue to be governed by the

17 provisions of this paragraph as it existed immediately prior to the effective date of this
18 Act."

19 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.