

House Bill 1192

By: Representatives Carson of the 46th, Martin of the 49th, and Blackmon of the 146th

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 prohibit the issuance of new certificates of
3 exemption for certain high-technology data center equipment; to revise the new quality job
4 requirement for such exemption; to provide for related matters; to provide for an effective
5 date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use tax, is amended by adding a new subparagraph to paragraph (68.1) and revising
10 division (68.1)(G)(vi) to read as follows:

11 "(A.1) On and after the effective date of this Act, the commissioner shall not issue any
12 new certificates of exemption pursuant to this paragraph."

13 "(vi) 'New quality jobs' shall have the same meaning as provided in paragraph (2) of
14 subsection (a) of Code Section 48-7-40.17 means employment for an individual
15 which:

16 (I) Is located in this state;

