

House Bill 1291

By: Representatives Franklin of the 160th, Frye of the 122nd, Washburn of the 144th,
Werkheiser of the 157th, Camp of the 135th, and others

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 repeal and reserve an income tax credit for business enterprises for leased
3 motor vehicles; to exempt from sales and use taxation property used in construction,
4 renovation, and rehabilitation of affordable housing by nonprofit organizations; to repeal
5 sales and use tax exemptions for certain admissions to view film or videotapes and the sale
6 of certain machinery and equipment used to improve air quality; to provide for related
7 matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
11 amended in Code Section 48-7-40.22, relating to tax credits for business enterprises for
12 leased motor vehicles, daily ridership, and implementation, by adding a new subsection to
13 read as follows:

14 "(h) This Code section shall stand repealed and reserved on December 31, 2024."

SECTION 2.

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16 Said title is further amended by revising paragraphs (24), (60), and (103) of Code Section
17 48-8-3, relating to exemptions from sales and use taxes, as follows:

18 ~~"(24) The rental of videotape or motion picture film to any person who charges an~~
19 ~~admission fee to view such film or videotape~~ Reserved;"

20 ~~"(60) The sale of machinery and equipment which is incorporated into any~~
21 ~~telecommunications manufacturing facility and used for the primary purpose of~~
22 ~~improving air quality in advanced technology clean rooms of Class 100,000 or less,~~
23 ~~provided such clean rooms are used directly in the manufacture of tangible personal~~
24 ~~property~~ Reserved;"

25 ~~"(103) Sales of tangible personal property used in direct connection with the~~
26 ~~construction, renovation, or rehabilitation of affordable housing by an organization which~~
27 ~~is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code~~ Reserved;
28 ~~or"~~

SECTION 3.

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30 All laws and parts of laws in conflict with this Act are repealed.