

House Bill 1354

By: Representatives Mughal of the 105<sup>th</sup>, Clark of the 108<sup>th</sup>, Westbrook of the 163<sup>rd</sup>, Anulewicz of the 42<sup>nd</sup>, and Hagan of the 156<sup>th</sup>

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 for sales and use taxes, so as to exempt the sale or use of certain child rearing  
3 and adult care products; to provide for related matters; to repeal conflicting laws; and for  
4 other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions for  
8 sales and use taxes, is amended by revising paragraph (49) as follows:

9 "(49)(A) The sale or use of child diapers, vitamins, car seats, and other goods designed  
10 and customarily used for child rearing from prenatal through age five; and  
11 (B) The sale or use of adult diapers, vitamins, wheelchairs, and walking assistance  
12 devices Reserved;"

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.