

House Bill 1375

By: Representatives Neal of the 79<sup>th</sup>, Douglas of the 78<sup>th</sup>, Tarvin of the 2<sup>nd</sup>, Horner of the 3<sup>rd</sup>,  
Ridley of the 22<sup>nd</sup>, 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 taxes, so as to exempt the sale or use of materials used in  
3 construction of capital outlay projects for educational purposes that were approved and  
4 funded through a constitutionally authorized education special purpose local option sales tax;  
5 to provide for conditions and limitations; to provide for a sunset date; to provide for related  
6 matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
10 sales and use taxes, is amended by adding a new paragraph to read as follows:

11 "(10.1)(A) Materials used in the construction of the capital outlay projects for  
12 educational purposes that were approved and funded through an education special  
13 purpose local option sales tax authorized under Article VIII, Section VI, Paragraph IV  
14 of the Constitution of Georgia.

15 (B) The sales and use taxes due on all purchases and uses of construction materials  
16 shall be collected at the time the taxes would otherwise be due, and the benefit of the

17 exemption allowed by this paragraph may be claimed by the school district by filing a  
18 claim for refund of tax paid on qualifying items. All refunds made pursuant to this  
19 paragraph shall not include interest.

20 (C) The exemption allowed by this paragraph shall apply to transactions occurring  
21 during the period beginning on July 1, 2024, and ending on June 30, 2029."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.