

House Bill 1459

By: Representatives Campbell of the 171<sup>st</sup>, Dickey of the 145<sup>th</sup>, and Greene of the 154<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3.3 of the Official Code of Georgia Annotated, relating to  
2 exemptions for agricultural operations, establishment of Georgia Agricultural Trust Fund,  
3 audits, and annual report, so as to exempt the sale or use of diesel exhaust fuel; to provide  
4 for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3.3 of the Official Code of Georgia Annotated, relating to exemptions for  
8 agricultural operations, establishment of Georgia Agricultural Trust Fund, audits, and annual  
9 report, is amended by revising subsection (b) as follows:

10 "(b) The sales and use taxes levied or imposed by this article shall not apply to sales to, or  
11 use by, a qualified agricultural producer of agricultural production inputs, energy used in  
12 agriculture, diesel exhaust fuel, and agricultural machinery and equipment."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.