

House Bill 190

By: Representatives Stephens of the 164th, Carson of the 46th, Mosby of the 83rd, and Ramsey of the 72nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions regarding state sales and use tax, so as to change
3 a definition; to provide for an exemption for kidney dialysis equipment; to provide for related
4 matters; to provide for an effective date and applicability; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
8 relating to general provisions regarding state sales and use tax, is amended by revising
9 paragraph (15) of Code Section 48-8-2, relating to definitions regarding state sales and use
10 tax, as follows:

11 "(15) 'Durable medical equipment' means equipment including repair and replacement
12 parts for the same, but does not include any kidney dialysis equipment or 'mobility
13 enhancing equipment,' which:

- 14 (A) Can withstand repeated use;
- 15 (B) Is primarily and customarily used to serve a medical purpose;
- 16 (C) Generally is not useful to a person in the absence of illness or injury; and
- 17 (D) Is not worn in or on the body."

18 style="text-align:center">**SECTION 2.**

19 Said part is further amended in Code Section 48-8-3, relating to exemptions from state sales
20 and use tax, by deleting "or" at the end of paragraph (94), by deleting the period and adding
21 "; or" at the end of paragraph (95), and by adding a new paragraph to read as follows:

22 "(96) The sale or use of kidney dialysis equipment, whether or not worn on the body,
23 including repair and replacement parts and supplies used to facilitate the dialysis process,
24 including, but not limited to, dialyzers, fistula needles, connective tubing, and solutions."

25 **SECTION 3.**

26 This Act shall become effective upon its approval by the Governor or upon its becoming law
27 without such approval and shall be applicable to all tax years beginning on or after January
28 1, 2014.

29 **SECTION 4.**

30 All laws and parts of laws in conflict with this Act are repealed.