

House Bill 227

By: Representatives Duncan of the 26<sup>th</sup>, Martin of the 49<sup>th</sup>, Rutledge of the 109<sup>th</sup>, Pak of the 108<sup>th</sup>, Kelley of the 16<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to state sales and use taxation, so as to remove programmable thermostats from the  
3 definition of Energy Star Qualified Product for purposes of the state sales tax holiday; to  
4 provide for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state  
8 sales and use taxation, is amended by revising paragraph (82) of Code Section 48-8-3,  
9 relating to exemptions from sales tax, as follows:

10 "(82)(A) Purchase of Energy Star Qualified Products or WaterSense Products with a  
11 sales price of \$1,500.00 or less per product purchased for noncommercial home or  
12 personal use. The exemption provided by this paragraph shall apply only to sales:

- 13 (i) Commencing at 12:01 A.M. on October 3, 2014, and concluding at 12:00  
14 Midnight on October 5, 2014; and  
15 (ii) Commencing at 12:01 A.M. on October 2, 2015, and concluding at 12:00  
16 Midnight on October 4, 2015.

17 (B) As used in this paragraph, the term:

18 (i) 'Energy Star Qualified Product' means any dishwasher, clothes washer, air  
19 conditioner, ceiling fan, fluorescent light bulb, dehumidifier, ~~programmable~~  
20 ~~thermostat~~, refrigerator, door, or window that meets the energy efficient guidelines  
21 set by the United States Environmental Protection Agency and the United States  
22 Department of Energy and is authorized to carry the Energy Star label.

23 (ii) 'WaterSense Product' means a product authorized to bear the United States  
24 Environmental Protection Agency WaterSense label.

25 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
26 to purchases of Energy Star Qualified Products or WaterSense Products purchased for  
27 trade, business, or resale.

28 (D) The commissioner shall promulgate any rules and regulations necessary to  
29 implement and administer this paragraph;"

30 **SECTION 2.**

31 This Act shall become effective upon its approval by the Governor or upon its becoming law  
32 without such approval.

33 **SECTION 3.**

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