

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy  
2 of excise tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate,  
3 prohibition of tax on motor fuel by political subdivisions, exception, and exempted sales, so  
4 as to reinstate excise tax exemptions for public mass transit vehicles, vehicles operated by  
5 a public campus transportation system, and school buses; to provide for related matters; to  
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy of excise  
10 tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate, prohibition  
11 of tax on motor fuel by political subdivisions, exception, and exempted sales, is amended by  
12 revising paragraphs (10) and (11) of subsection (b) as follows:

13 "(10)(A) ~~During the period of July 1, 2012, through June 30, 2015, sales~~ Sales of motor  
14 fuel and compressed natural gas as defined in paragraph (4) of subsection (a) of this  
15 Code section, as defined in paragraph (9) of Code Section 48-9-2, for use in public  
16 mass transit vehicles which are owned by public transportation systems which receive

17 or are eligible to receive funds pursuant to 49 U.S.C. Sections 5307 and 5311 for which  
 18 passenger fares are routinely charged and which vehicles are used exclusively for  
 19 revenue generating purposes which motor fuel sales occur at bulk purchase facilities  
 20 approved by the department.

21 ~~(B) During the period of July 1, 2012, through June 30, 2015, sales~~ Sales of motor fuel  
 22 and compressed natural gas as defined in paragraph (4) of subsection (a) of this Code  
 23 section, as defined in paragraph (9) of Code Section 48-9-2, for use in vehicles operated  
 24 owned by a public campus transportation system, provided that such system has a  
 25 policy which provides for free transfer of passengers from the public transportation  
 26 system operated by the jurisdiction in which the campus is located; makes the general  
 27 public aware of such free transfer policy; and receives no state or federal funding to  
 28 assist in the operation of such public campus transportation system and which motor  
 29 fuel sales occur at bulk purchase facilities approved by the department.

30 (C) For purposes of this paragraph, the term 'vehicle' or 'vehicles' means buses, vans,  
 31 minibuses, or other vehicles which have the capacity to transport seven or more  
 32 passengers; or

33 ~~(11) For the period of time beginning July 1, 2013, and ending June 30, 2015, sales~~ Sales  
 34 of motor fuel and compressed natural gas as defined in paragraph (4) of subsection (a)  
 35 of this Code section to public school systems in this state for the exclusive use of the  
 36 school system in operating school buses when the motor fuel is purchased and paid for  
 37 by the school system."

## 38 SECTION 2.

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