

House Bill 672

By: Representative Rice of the 95th

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 provide a new exemption from state sales and
3 use taxes only for a limited period of time regarding the sale of rain water harvesting
4 equipment; to provide an effective date; 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 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by deleting "or" at the end of paragraph (94), by deleting the
9 period and adding "; or" at the end of paragraph (95), and by adding a new paragraph to read
10 as follows:

11 "(96)(A) From July 1, 2014, until June 30, 2016, sales of rain water harvesting
12 equipment.

13 (B) As used in this paragraph, the term 'rain water harvesting equipment' means a
14 storage reservoir in excess of 50 gallons that captures rain water from roofs or other
15 constructed catchment surfaces and includes any extraction devices used to remove or
16 distribute rain water from such storage reservoir."

17 **SECTION 2.**

18 This Act shall become effective on July 1, 2014.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.