

House Bill 686

By: Representative Davis of the 87th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to provide for the termination of suspensions of collection of sales and
3 use taxes on jet fuel; to provide for related matters; to provide for an effective date; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
8 taxes, is amended by revising Code Section 48-8-19, relating to exemption of jet fuel from
9 certain taxes and regulatory authority, as follows:

10 ~~"(a) The General Assembly finds that:~~

11 ~~(1) The annual economic impact of Georgia airports amounts to more than \$62 billion~~
12 ~~per year;~~

13 ~~(2) Direct flights out of Hartsfield-Jackson Atlanta International Airport alone have~~
14 ~~supported nearly \$11 billion in foreign investment and 42,000 jobs across the state;~~

15 ~~(3) Georgia's sales and use tax levy on jet fuel amounts to the fourth highest tax burden~~
16 ~~on jet fuel among states with major airport hubs, placing Georgia at a competitive~~

17 ~~disadvantage compared to major airport hubs in Florida, New York, North Carolina, and~~
18 ~~Texas, among others; and~~

19 ~~(4) The distribution of the proceeds of sales and use tax on jet fuel could jeopardize~~
20 ~~Georgia's legal standing and compliance with federal aviation programs.~~

21 ~~(b) The General Assembly of Georgia hereby ratifies the Executive Order of the Governor~~
22 ~~dated July 30, 2018, and filed in the official records of the office of the Governor as~~
23 ~~Executive Order 07.30.18.01 which suspended the collection of any rate of sales and use~~
24 ~~tax as such tax applies to jet fuel. The General Assembly of Georgia hereby continues such~~
25 ~~suspension of collection indefinitely.~~

26 ~~(c) For the time period commencing on August 1, 2018, as specified in the Executive~~
27 ~~Order of the Governor dated July 30, 2018, and filed in the official records of the office of~~
28 ~~the Governor as Executive Order 07.30.18.01, and concluding at the last moment of~~
29 ~~November 30, 2018, sales and use taxation pursuant to Code Section 48-8-30 as such tax~~
30 ~~applies to jet fuel shall be governed by the provisions of this Code section notwithstanding~~
31 ~~any provisions of Code Section 48-8-30 or any other law to the contrary.~~

32 (a) Notwithstanding anything to the contrary, except as explicitly provided in subsection
33 (b) of this Code section, any and all suspensions of collection of taxes on the sale or use
34 of jet fuel for any reason shall terminate at the last moment of June 30, 2021.

35 (b)(1) The collection of the sales and use taxes imposed on jet fuel pursuant to Code
36 Section 48-8-30 during the time period commencing on August 1, 2018, and concluding
37 at the last moment of November 30, 2018, shall remain suspended indefinitely and due
38 and payable upon the termination of such suspension.

39 (2) The collection of the sales and use taxes imposed on jet fuel pursuant to Code Section
40 48-8-30 during the time period commencing on December 1, 2018, and concluding at the
41 last moment of June 30, 2021, shall remain suspended indefinitely and due and payable
42 upon the termination of such suspension.

43 (c) All taxes levied on the sale or use of jet fuel on or after July 1, 2021, shall be imposed
44 and collected in strict accordance with this chapter. The collection of such taxes shall not
45 be suspended or otherwise interfered with.

46 (d) The commissioner is authorized to prescribe forms and promulgate rules and
47 regulations deemed necessary in order to administer and effectuate this Code section."

48 **SECTION 2.**

49 This Act shall become effective on June 30, 2021.

50 **SECTION 3.**

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