14 LC 34 3981

House Bill 816

By: Representatives Williamson of the 115th, England of the 116th, Brockway of the 102nd, Fludd of the 64th, Gravley of the 67th, and others

A BILL TO BE ENTITLED AN ACT

- 1 To amend Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to
- 2 definitions relative to state sales and use taxes, so as to change a certain definition; to provide
- 3 for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 SECTION 1.

- 6 Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to definitions
- 7 relative to state sales and use taxes, is amended by revising paragraph (10) as follows:
- 8 "(10) 'Delivery charges' means charges by the seller of personal property or services for
- 9 preparation and delivery to a location designated by the purchaser of personal property
- or services including, but not limited to, transportation, shipping, postage, handling,
- crating, and packing. <u>Delivery charges shall not include postage charges for the delivery</u>
- of direct mail when the postage charge is passed on dollar-for-dollar without being
- marked up to the purchaser of the direct mail and separately stated on an invoice or other
- similar billing document given to the purchaser."

15 SECTION 2.

16 All laws and parts of laws in conflict with this Act are repealed.