

House Bill 816 (AS PASSED HOUSE AND SENATE)

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
10 or services including, but not limited to, transportation, shipping, postage, handling,
11 crating, and packing. Delivery charges shall not include postage charges for the delivery
12 of direct mail when the postage charge is passed on dollar-for-dollar without being
13 marked up to the purchaser of the direct mail and separately stated on an invoice or other
14 similar billing document given to the purchaser."

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.