

The Senate Committee on Finance offered the following substitute to HB 827:

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 state sales and use taxes, so as to create an exemption from sales and use
3 tax for charges for admission or membership to a shooting range; to repeal conflicting laws;
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 state sales and use taxes, is amended by deleting "or" at the end of subparagraph (E) of
8 paragraph (99), by replacing the period with "; or" at the end of subparagraph (C) of
9 paragraph (100), and by adding a new paragraph to read as follows:
10 "(101) Charges for admission or membership to a shooting range."
11

SECTION 2.

12 All laws and parts of laws in conflict with this Act are repealed.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