

House Bill 919

By: Representatives Watson of the 172nd, Buckner of the 137th, Smith of the 70th, Corbett of the 174th, and Shaw of the 176th

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 renew the sales tax holiday for Energy Star
3 Qualified Products or WaterSense Products; to exempt certain items from state sales tax; to
4 provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 revising paragraph (82) as follows:

9 "(82)(A) Purchase of Energy Star Qualified Products or WaterSense Products with a
10 sales price of \$1,500.00 or less per product purchased for noncommercial home or
11 personal use. The exemption provided by this paragraph shall apply only to sales
12 occurring during the period commencing at 12:01 A.M. on ~~September 30, 2016~~
13 October 5, 2018, and concluding at 12:00 Midnight on ~~October 2, 2016~~
14 October 7, 2018.

15 (B) As used in this paragraph, the term:

16 (i) 'Energy Star Qualified Product' means any dishwasher, clothes washer, air
17 conditioner, ceiling fan, fluorescent light bulb, dehumidifier, programmable
18 thermostat, refrigerator, door, or window that meets the energy efficient guidelines
19 set by the United States Environmental Protection Agency and the United States
20 Department of Energy and is authorized to carry the Energy Star label.

21 (ii) 'WaterSense Product' means a product authorized to bear the United States
22 Environmental Protection Agency WaterSense label.

23 (C) The exemption provided for in subparagraph (A) of this paragraph shall not apply
24 to purchases of Energy Star Qualified Products or WaterSense Products purchased for
25 trade, business, or resale.

26 (D) The commissioner shall promulgate any rules and regulations necessary to
27 implement and administer this paragraph;"

28 **SECTION 2.**

29 All laws and parts of laws in conflict with this Act are repealed.