

House Bill 933

By: Representatives Atwood of the 179th, Knight of the 130th, Stephens of the 164th, Williams of the 168th, Watson of the 166th, and others

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 remove the sunset for the exemption regarding
3 the sale or use of certain property used in the maintenance or repair of certain aircraft; to
4 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 (86) as follows:

9 "~~(86) For the period commencing on July 1, 2007, and ending on June 30, 2015, the~~ The
10 sale or use of engines, parts, equipment, and other tangible personal property used in the
11 maintenance or repair of aircraft when such engines, parts, equipment, and other tangible
12 personal property are installed on such aircraft that is being repaired or maintained in this
13 state, so long as such aircraft is not registered in this state;"

14 style="text-align:center">**SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.