

Senate Bill 379

By: Senators Ginn of the 47th, Wilkinson of the 50th, Harper of the 7th, Mullis of the 53rd, Albers of the 56th 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 provide an exemption for fire districts which  
3 have elected governing bodies and are supported by ad valorem taxes; to provide for related  
4 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 (1) as follows:

9 "(1) Sales to the United States government, this state, any county or municipality of this  
10 state, fire districts which have elected governing bodies and are supported by ad valorem  
11 taxes, or any bona fide department of such governments when paid for directly to the  
12 seller by warrant on appropriated government funds;".

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

14 All laws and parts of laws in conflict with this Act are repealed.