

Senate Bill 527

By: Senators Islam Parkes of the 7th, Esteves of the 6th, Jones II of the 22nd, Sims of the 12th, Jackson of the 41st 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 exempt sales of clothing and school related
3 supplies for limited periods of time; to provide for related matters; to repeal conflicting laws;
4 and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **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 subparagraph (A) of paragraph (75) as follows:
9 "(75)(A) The sale of eligible property. The exemption provided by this paragraph
10 applies only to sales occurring during the period commencing at 12:01 A.M. on ~~July 30,~~
11 ~~2016 August 2, 2024~~, and concluding at 12:00 Midnight on ~~July 31, 2016 August 3,~~
12 2024, and to sales occurring during the period commencing at 12:01 A.M. on March
13 29, 2025, and concluding at 12:00 Midnight on March 30, 2025."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.