

House Bill 153 (AS PASSED HOUSE AND SENATE)

By: Representatives Camp of the 135th, Kelley of the 16th, Williams of the 148th, Smith of the 138th, Clifton of the 131st, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3.2 of the Official Code of Georgia Annotated, relating to
2 sales and use tax exemptions for manufacturing equipment, industrial materials, packing
3 supplies, and energy, so as to extend the sunset date for an exemption for maintenance and
4 replacement parts for certain machinery or equipment used to mix or transport concrete; to
5 provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3.2 of the Official Code of Georgia Annotated, relating to sales and use
9 tax exemptions for manufacturing equipment, industrial materials, packing supplies, and
10 energy, is amended by revising paragraph (12) of subsection (e), as follows:

11 "(12) For the period commencing on July 1, 2021, and ending on June 30, ~~2026~~, 2031,
12 maintenance and replacement parts for machinery or equipment, stationary or in transit,
13 used to mix, agitate, and transport freshly mixed concrete in a plastic and unhardened
14 state, including but not limited to mixers and components, engines and components,
15 interior and exterior operational controls and components, hydraulics and components,
16 all structural components, and all safety components, provided that sales and use taxes

17 on motor fuel used as energy in a concrete mixer truck shall not be exempt or refundable;
18 and"

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.