

House Bill 822 (AS PASSED HOUSE AND SENATE)

By: Representatives Coomer of the 14<sup>th</sup>, Powell of the 171<sup>st</sup>, Smyre of the 135<sup>th</sup>, Epps of the 144<sup>th</sup>, Clark of the 101<sup>st</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to sales and use tax, so as to provide for a change in a definition; to provide for  
3 related matters; to provide for an effective date; to repeal conflicting laws; and for other  
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
8 and use tax, is amended by revising paragraph (4) of subsection (a) of Code Section 48-8-3.3,  
9 relating to the sales and use tax exemption for agricultural machinery and equipment, as  
10 follows:

11 "(4) 'Energy used in agriculture' means fuels used for agricultural purposes, other than  
12 fuels subject to prepaid ~~state~~ tax as defined in Code Section 48-8-2. The term includes,  
13 but is not limited to, off-road diesel, propane, butane, electricity, natural gas, wood, wood  
14 products, or wood by-products; liquefied petroleum gas or other fuel used in structures  
15 in which broilers, pullets, or other poultry are raised, in which swine are raised, in which  
16 dairy animals are raised or milked or where dairy products are stored on a farm, in which  
17 agricultural products are stored, and in which plants, seedlings, nursery stock, or floral  
18 products are raised primarily for the purposes of making sales of such plants, seedlings,  
19 nursery stock, or floral products for resale; electricity or other fuel for the operation of  
20 an irrigation system which is used on a farm exclusively for the irrigation of agricultural  
21 products; and electricity or other fuel used in the drying, cooking, or further processing  
22 of raw agricultural products, including, but not limited to, food processing of raw  
23 agricultural products."

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

25 This Act shall become effective on July 1, 2016.

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**SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.