

House Bill 937 (AS PASSED HOUSE AND SENATE)

By: Representatives Harrell of the 106<sup>th</sup>, Powell of the 171<sup>st</sup>, Stephens of the 164<sup>th</sup>, Knight of the 130<sup>th</sup>, Williamson of the 115<sup>th</sup>, 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 state sales and use tax, so as to change the sunset provision for the  
3 exemption for projects of regional significance; to amend Code Section 48-13-93 of the  
4 Official Code of Georgia Annotated, relating to the excise tax on rental car charges, so as to  
5 extend the sunset on the excise tax on rental cars; to provide for related matters; to repeal  
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
10 state sales and use tax, is amended by revising paragraph (93) as follows:

11 "(93)(A) For the period commencing January 1, 2012, until June 30, ~~2016~~ 2019, sales  
12 of tangible personal property used for and in the construction of a competitive project  
13 of regional significance.

14 (B) The exemption provided in subparagraph (A) of this paragraph shall apply to  
15 purchases made during the entire time of construction of the competitive project of  
16 regional significance so long as such project meets the definition of a '~~competitive~~  
17 competitive project of regional significance' significance within the period commencing  
18 January 1, 2012, until June 30, ~~2016~~ 2019.

19 (C) The department shall not be required to pay interest on any refund claims filed for  
20 local sales and use taxes paid on purchases made prior to the implementation of this  
21 paragraph.

22 (D) As used in this paragraph, the term '~~competitive project of regional significance~~'  
23 means the location or expansion of some or all of a business enterprise's operations in  
24 this state where the commissioner of economic development determines that the project  
25 would have a significant regional impact. The commissioner of economic development

26 shall promulgate regulations in accordance with the provisions of this paragraph  
27 outlining the guidelines to be applied in making such determination;"

28 **SECTION 2.**

29 Code Section 48-13-93 of the Official Code of Georgia Annotated, relating to the excise tax  
30 on rental car charges, is amended by revising paragraph (4) of subsection (a) as follows:

31 "(4) Any tax levied pursuant to this article shall terminate not later than December 31,  
32 ~~2038~~ 2047. Following the termination of the tax, any county or municipality which has  
33 levied a tax pursuant to this article shall not thereafter be again authorized to levy a tax  
34 under this article."

35 **SECTION 3.**

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