

House Bill 100

By: Representative Gilliard of the 162<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy  
2 of excise tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate,  
3 prohibition of tax on motor fuel by political subdivisions, exception, and exempted sales, so  
4 as to provide for exemption from certain excise taxes on motor fuel and compressed natural  
5 gas for public mass transit vehicles owned by public transportation systems, certain vehicles  
6 owned by public campus transportation systems, and school buses operated by public school  
7 systems; to provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy of excise  
11 tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate, prohibition  
12 of tax on motor fuel by political subdivisions, exception, and exempted sales, is amended by  
13 revising paragraphs (10) and (11) of subsection (b) as follows:

14 "(10)(A) ~~During the period of July 1, 2012, through June 30, 2015~~ On and after July 1,  
15 2021, sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, and  
16 compressed natural gas, as defined in paragraph (4) of subsection (a) of this Code

17 section, for use in public mass transit vehicles which are owned by public transportation  
18 systems which receive or are eligible to receive funds pursuant to 49 U.S.C. Sections  
19 5307 and 5311 for which passenger fares are routinely charged and which vehicles are  
20 used exclusively for revenue generating purposes and which motor fuel sales occur at  
21 bulk purchase facilities approved by the department.

22 ~~(B) During the period of July 1, 2012, through June 30, 2015~~ On and after July 1, 2021,  
23 sales of motor fuel, as defined in paragraph (9) of Code Section 48-9-2, and compressed  
24 natural gas, as defined in paragraph (4) of subsection (a) of this Code section, for use  
25 in vehicles ~~operated~~ owned by a public campus transportation system, provided that  
26 such system has a policy which provides for free transfer of passengers from the public  
27 transportation system operated by the jurisdiction in which the campus is located;  
28 makes the general public aware of such free transfer policy; and receives no state or  
29 federal funding to assist in the operation of such public campus transportation system  
30 and which motor fuel sales occur at bulk purchase facilities approved by the  
31 department.

32 (C) For purposes of this paragraph, the term 'vehicle' or 'vehicles' means buses, vans,  
33 minibuses, or other vehicles which have the capacity to transport seven or more  
34 passengers; or

35 ~~(11) For the period of time beginning July 1, 2013, and ending June 30, 2015~~ On and  
36 after July 1, 2021, sales of motor fuel, as defined in paragraph (9) of Code Section  
37 48-9-2, and compressed natural gas, as defined in paragraph (4) of subsection (a) of this  
38 Code section, to public school systems in this state for the exclusive use of the school  
39 system in operating school buses when the motor fuel is purchased and paid for by the  
40 school system."

## 41 **SECTION 2.**

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