

House Bill 175

By: Representatives Ehrhart of the 36th, Maxwell of the 17th, Atwood of the 179th, Welch of the 110th, Gravley of the 67th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions regarding state sales and use taxes, so as to change
3 the exemption from such taxes for certain jet fuel; to provide for related matters; to provide
4 for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
8 relating to general provisions regarding state sales and use taxes, is amended by revising
9 subparagraph (E) of paragraph (33.1) of Code Section 48-8-3, relating to exemptions from
10 state sales and use taxes, as follows:

11 "(E) For purposes of division (ii) of subparagraph (B) of this paragraph and paragraph
12 (2) of subsection (d) of Code Section 48-8-241, a 'qualifying airline' shall mean any
13 person which is authorized by the Federal Aviation Administration or appropriate
14 agency of the United States to operate as an air carrier under an air carrier operating
15 certificate ~~and~~ which provides regularly scheduled flights for the transportation of
16 passengers or cargo for hire and which had an aggregate state sales and use tax liability
17 for the immediately preceding taxable year of \$15 million or less."

18 **SECTION 2.**

19 This Act shall become effective upon its approval by the Governor or upon its becoming law
20 without such approval.

21 **SECTION 3.**

22 All laws and parts of laws in conflict with this Act are repealed.