

House Bill 204

By: Representatives Mitchell of the 88th, Henson of the 86th, Kausche of the 50th, Cooper of the 43rd, Wilensky of the 79th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to create an exemption from state sales and use tax for veterinary
3 medications; to provide for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
7 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use
8 taxes, by deleting "or" at the end of division (102)(E)(iii), by replacing the period with "; or"
9 at the end of subparagraph (G) of paragraph (103), and by adding a new paragraph to read
10 as follows:

11 "(104) The sale or use of any drug, as that term is defined in Code Section 26-4-5, for use
12 in the diagnosis, cure, mitigation, treatment, or prevention of disease in animals."

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

14 All laws and parts of laws in conflict with this Act are repealed.