

House Bill 211

By: Representatives Stephens of the 164th, Dempsey of the 13th, Gaines of the 120th, and Bentley of the 150th

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 sales and use taxes, so as to exempt the sale or use of certain absorbent
3 diapers, undergarments, and pads from taxation; to provide for related matters; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by revising paragraph (58) as follows:

9 "(58) The sale or use of any absorbent diaper, undergarment, or pads primarily designed
10 to be worn by either a child who cannot control their bladder or bowel movements or an
11 adult who experiences incontinence ~~Reserved;~~"

12 **SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.