

The Senate Committee on Finance offered the following substitute to HB 225:

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 revise an exemption regarding for-hire
3 vehicles; to provide for related matters; to provide for an effective date; to repeal conflicting
4 laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 sales and use taxes, is amended by revising paragraph (25) as follows:

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9 "(25) On and after July 1, 2017, fares of for-hire vehicles, ~~for which including~~ taxi
10 services, limousine carriers, ~~transportation referral services, transportation referral service~~
11 ~~providers, and~~ ride share network services, ~~or the owners of such vehicles have purchased~~
12 ~~a for-hire master license in lieu of paying sales and use taxes on fares pursuant to the~~
13 ~~provisions of subsection (b) of Code Section 40-2-168. Such exemption shall also apply~~
14 ~~to all sales taxes, use taxes, or local sales and use taxes levied or imposed at any time in~~
15 ~~any area consisting of less than the entire state, however authorized, including, but not~~
16 ~~limited to, such taxes authorized by or pursuant to Section 25 of an Act approved~~
17 ~~March 10, 1965 (Ga. L. 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid~~
18 ~~Transit Authority Act of 1965,' and such taxes as authorized by or pursuant to Article 2,~~
19 ~~2A, 3, 4, 5, or 5A of this chapter. This provision shall not relieve taxi services, limousine~~
20 ~~carriers, transportation referral services, transportation referral service providers, or ride~~
21 ~~share service networks of sales and use tax liability on fares incurred prior to the purchase~~
22 ~~of such for-hire master license. This paragraph shall be repealed by operation of law on~~
23 July 1, 2017;"

SECTION 2.

24 This Act shall become effective on July 1, 2017.
25

26 **SECTION 3.**
27 All laws and parts of laws in conflict with this Act are repealed.