

House Bill 283

By: Representatives Camp of the 135th, Jasperse of the 11th, Bonner of the 73rd, Corbett of the 174th, Smith of the 18th, 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 applicable to sales and use tax, so as to change the
3 manner and method of imposing and collecting such taxes on new manufactured
4 single-family structures; to provide for an exemption for pre-owned manufactured
5 single-family structures; to provide for legislative intent; to provide for definitions; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
10 relating to general provisions applicable to sales and use tax, is amended by revising
11 paragraph (102) of Code Section 48-8-3, relating to exemptions, as follows:

12 ~~"(102) Reserved; (A) Fifty percent of the sales price of a manufactured home if such~~
13 ~~manufactured home is installed pursuant to Code Section 8-2-160 and will be converted~~
14 ~~to real property pursuant to Code Section 8-2-183.1 within 30 days of the retail sale.~~
15 ~~(B) As used in this paragraph, the term 'manufactured home' means a structure built on~~
16 ~~a permanent chassis that:~~

- 17 ~~(i) Is designed to be used as a dwelling;~~
18 ~~(ii) Is transportable in one or more sections;~~
19 ~~(iii) Contains plumbing, heating, air-conditioning, and electrical systems; and~~
20 ~~(iv) Is designed to have an angled roof and contain an area of at least 650 square feet.~~
21 ~~(C) Within 30 days of a sale exempted as provided for in subparagraph (A) of this~~
22 ~~paragraph, the seller shall complete the requirements of Code Section 8-2-183.1 and~~
23 ~~properly file a copy of the Certificate of Permanent Location with the clerk of superior~~
24 ~~court, or the commissioner shall recover from the seller 1.5 times the amount of tax~~
25 ~~exempted by this paragraph.~~
26 ~~(D) A manufactured home that is exempted as provided in subparagraph (A) of this~~
27 ~~paragraph shall not be eligible for a Certificate of Removal from Permanent Location~~
28 ~~provided in Part 4 of Article 2 of Chapter 2 of Title 8, or any other manner of a return~~
29 ~~to tangible personal property unless the amount exempted pursuant to subparagraph (A)~~
30 ~~of this paragraph is paid to the commissioner.~~
31 ~~(E) The exemption provided for in subparagraph (A) of this paragraph shall not apply~~
32 ~~to any sales and use tax levied or imposed in an area consisting of less than the entire~~
33 ~~state, however authorized, including, but not limited to, such taxes authorized by or~~
34 ~~pursuant to:~~
35 ~~(i) Constitutional amendment;~~
36 ~~(ii) Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as~~
37 ~~amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or~~
38 ~~(iii) Article 2, 2A, 3, 4, 5, or 5A of this chapter;'~~

39 **SECTION 2.**

40 Said article is further amended by adding a new Code section to read as follows:

41 "48-8-3.6.

42 (a) The General Assembly recognizes the importance of manufactured single-family
43 structures as a vital option in Georgia's housing inventory and the need to ensure that sales
44 tax is charged only on the construction materials used to produce a manufactured
45 single-family structure and other tangible items used in the construction and installation of
46 such structures.

47 (b) As used in this Code section, the term:

48 (1) 'Manufactured single-family structure' means a manufactured home, as defined in
49 Code Section 8-2-131, used as a single-family residence.

50 (2) 'Manufacturer's invoice amount' means the sales price of the manufactured
51 single-family structure charged by the manufacturer of the structure in connection with
52 the wholesale sale of the structure to an entity for resale or use in a development, less any
53 specified intangible charges, including but not limited to transportation costs and permits.

54 (c) The retail sale or retail purchase of a new manufactured single-family structure shall
55 be subject to all sales and use taxes otherwise levied under this chapter upon such retail
56 purchase or retail sale, but only upon 60 percent of the manufacturer's invoice amount.
57 This subsection shall apply regardless of whether the Certificate of Permanent Location has
58 been filed.

59 (d) Retail sales and retail purchases of pre-owned manufactured single-family structures
60 shall be exempt from all state and local taxes imposed under this chapter."

61

SECTION 2.

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