

## House Bill 283 (COMMITTEE SUBSTITUTE)

By: Representatives Camp of the 135<sup>th</sup>, Jasperse of the 11<sup>th</sup>, Bonner of the 73<sup>rd</sup>, Corbett of the 174<sup>th</sup>, Smith of the 18<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
2 taxation, so as to revise a tax credit for the purchase of a single-family residence; to provide  
3 that such tax credit is for first-time homebuyers during a certain time period; to provide for  
4 definitions; to revise and expand a sales tax exemption for manufactured homes; to provide  
5 for related matters; to provide for an effective date and applicability; to repeal conflicting  
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **PART I**  
9 **SECTION 1-1.**

10 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
11 amended by revising Code Section 48-7-29.17, relating to tax credit for the purchase of one  
12 eligible single-family residence, as follows:

13 "48-7-29.17.

14 (a) As used in this Code section, the term '~~eligible single-family residence~~' means:

- 15 (1) 'Eligible single-family residence' means a ~~A~~ single-family structure, including a  
16 condominium unit as defined in Code Section 44-3-71, that is ~~occupied~~ for residential  
17 purposes use by a single family and is valued at \$250,000.00 or less, ~~that is a new~~  
18 ~~residence, a residence occupied at the time of sale, or a previously occupied residence~~  
19 ~~that was for sale prior to May 11, 2009, and is still for sale after May 11, 2009; or~~
- 20 (2) ~~A single-family structure, including a condominium unit as defined in Code Section~~  
21 ~~44-3-71 that is occupied for residential purposes by a single family, that is:~~
- 22 (A) ~~An owner occupied residence with respect to which the owner's acquisition~~  
23 ~~indebtedness, as defined in Section 163(h)(3)(B) of the Internal Revenue Code,~~  
24 ~~determined without regard to clause (ii) thereof, was in default on or before March 1,~~  
25 ~~2009; or~~
- 26 (B) ~~A residence with respect to which a foreclosure event has taken place and which~~  
27 ~~is owned by the mortgagor or the mortgagor's agent.~~
- 28 (2) 'First-time homebuyer' means an individual who purchases an eligible single-family  
29 residence for use as such purchaser's principal residence and who has had no ownership  
30 in a principal residence during the three-year period ending on the date of purchase of the  
31 eligible single-family residence.
- 32 (b) A taxpayer who is a first-time homebuyer shall be allowed a credit against the tax  
33 imposed by Code Section 48-7-20 for the purchase of one eligible single-family residence  
34 made during the ~~six-month~~ period commencing on ~~June 1, 2009~~ July 1, 2023, and ending  
35 on ~~November 30, 2009~~ June 30, 2024. The amount of such credit shall be ~~either 1.2~~  
36 ~~percent of the purchase price of such eligible single-family residence or \$1,800.00,~~  
37 ~~whichever is less.~~
- 38 (c) The amount of the tax credit under subsection (b) of this Code section which may be  
39 claimed and allowed in a single tax year shall not exceed the taxpayer's income tax liability  
40 or one-third of the total amount of the credit allowed under subsection (b) of this Code  
41 section, whichever is less. Any excess or unused tax credit amount shall be carried forward

42 to apply to the taxpayer's succeeding years' tax liability. No such tax credit shall be  
43 allowed the taxpayer against prior years' tax liability.

44 (d)(1) A taxpayer shall submit to the commissioner a bona fide listing agreement with  
45 a real estate agent or broker licensed in this state, documentation that the eligible  
46 single-family residence was for sale directly by the owner without a real estate agent or  
47 broker, or other appropriate documentation deemed sufficient by the commissioner to  
48 validate the eligibility of the single-family residence for purposes of the tax credit under  
49 this Code section.

50 (2) In the event the taxpayer files an electronic return, the documentation required under  
51 paragraph (1) of this subsection shall only be required to be electronically attached to the  
52 return if the Internal Revenue Service allows such attachments when the data is  
53 transmitted to the department. In the event the taxpayer files an electronic return and  
54 such documentation is not attached because the Internal Revenue Service does not, at the  
55 time of such electronic filing, allow electronic attachments to the Georgia return, such  
56 documentation shall be maintained by the taxpayer and made available upon request of  
57 the commissioner.

58 (e) The commissioner shall be authorized to promulgate any rules and regulations  
59 necessary to implement and administer this Code section."

60 **PART II**

61 **SECTION 2-1.**

62 Said title is further amended by revising paragraph (102) of Code Section 48-8-3, relating  
63 to exemptions from sales and use tax, as follows:

64 "~~(102) Reserved; (A) Fifty percent of the sales price of a manufactured home if such~~  
65 ~~manufactured home is installed pursuant to Code Section 8-2-160 and will be converted~~  
66 ~~to real property pursuant to Code Section 8-2-183.1 within 30 days of the retail sale.~~

67 (B) As used in this paragraph, the term 'manufactured home' means a structure built on  
 68 a permanent chassis that:

- 69 (i) ~~Is designed to be used as a dwelling;~~
- 70 (ii) ~~Is transportable in one or more sections;~~
- 71 (iii) ~~Contains plumbing, heating, air-conditioning, and electrical systems; and~~
- 72 (iv) ~~Is designed to have an angled roof and contain an area of at least 650 square feet.~~

73 (C) ~~Within 30 days of a sale exempted as provided for in subparagraph (A) of this~~  
 74 ~~paragraph, the seller shall complete the requirements of Code Section 8-2-183.1 and~~  
 75 ~~properly file a copy of the Certificate of Permanent Location with the clerk of superior~~  
 76 ~~court, or the commissioner shall recover from the seller 1.5 times the amount of tax~~  
 77 ~~exempted by this paragraph.~~

78 (D) ~~A manufactured home that is exempted as provided in subparagraph (A) of this~~  
 79 ~~paragraph shall not be eligible for a Certificate of Removal from Permanent Location~~  
 80 ~~provided in Part 4 of Article 2 of Chapter 2 of Title 8, or any other manner of a return~~  
 81 ~~to tangible personal property unless the amount exempted pursuant to subparagraph (A)~~  
 82 ~~of this paragraph is paid to the commissioner.~~

83 (E) ~~The exemption provided for in subparagraph (A) of this paragraph shall not apply~~  
 84 ~~to any sales and use tax levied or imposed in an area consisting of less than the entire~~  
 85 ~~state, however authorized, including, but not limited to, such taxes authorized by or~~  
 86 ~~pursuant to:~~

- 87 (i) ~~Constitutional amendment;~~
- 88 (ii) ~~Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as~~  
 89 ~~amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or~~
- 90 (iii) ~~Article 2, 2A, 3, 4, 5, or 5A of this chapter;"~~

91 **SECTION 2-2.**

92 Said title is further amended by adding a new Code section to read as follows:

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93 "48-8-3.6.

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

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

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

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

106 (c) The first retail sale or retail purchase in this state of a new manufactured single-family  
107 structure shall be subject to the sales and use taxes which would otherwise be levied on  
108 such retail purchase or retail sale, but only upon 60 percent of the manufacturer's invoice  
109 amount. This subsection shall apply regardless of whether the Certificate of Permanent  
110 Location has been filed.

111 (d) Except as provided in subsection (c) of this Code section, all retail sales and retail  
112 purchases of manufactured single-family structures shall be exempt from all state and local  
113 taxes imposed under this chapter."

114

**PART III**

115

**SECTION 3-1.**

116 This Act shall become effective on July 1, 2023; provided, however, that Part I of this Act  
117 shall become effective on January 1, 2024, and shall be applicable to all taxable years  
118 beginning on or after such date.

119

**SECTION 3-2.**

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