

Senate Bill 372

By: Senators Islam Parkes of the 7th, Butler of the 55th, Jackson of the 41st, Mallow of the 2nd, Esteves of the 6th 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 exempt the sale or use of certain goods designed and customarily used  
3 for child-rearing; to provide for related matters; to repeal conflicting laws; and for other  
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
8 taxes, is amended by revising paragraph (49) of Code Section 48-8-3, relating to exemptions  
9 from sales and use taxes, as follows:

10 "(49) The sale or use of equipment, furniture, clothing, vitamins, toys, bedding, and other  
11 goods designed and customarily used for child-rearing from prenatal through age three  
12 Reserved;"

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.