

House Bill 294

By: Representatives Rich of the 97<sup>th</sup>, Powell of the 171<sup>st</sup>, Newton of the 123<sup>rd</sup>, Smith of the 133<sup>rd</sup>, and England of the 116<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to special district transportation sales and use tax, so as to provide for the  
3 inapplicability of such tax to certain sales or uses of building and construction materials; to  
4 provide for a definition; to provide for related matters; to repeal conflicting laws; and for  
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 5A of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to  
9 special district transportation sales and use tax, is amended by adding a new Code section to  
10 read as follows:

11 "48-8-268.1.

12 (a) As used in this Code section, the term 'building and construction materials' means all  
13 building and construction materials, supplies, fixtures, or equipment, any combination of  
14 such items, or any other leased or purchased articles when the materials, supplies, fixtures,  
15 equipment, or articles are to be utilized or consumed during construction or are to be  
16 incorporated into construction work pursuant to a bona fide written construction contract.

17 (b) No tax provided for in this article shall be imposed upon the sale or use of building and  
18 construction materials when the contract pursuant to which the materials are purchased or  
19 used was advertised for bid prior to the voters' approval of the levy of the tax and the  
20 contract was entered into as a result of a bid actually submitted in response to the  
21 advertisement prior to the voters' approval of the levy of the tax."

22 **SECTION 2.**

23 All laws and parts of laws in conflict with this Act are repealed.