

House Bill 48

By: Representatives Gilliard of the 162nd and Stephens of the 164th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy
2 of excise tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate,
3 prohibition of tax on motor fuel by political subdivisions, exception, and exempted sales, so
4 as to reinstate excise tax exemptions for public mass transit vehicles, vehicles operated by
5 a public campus transportation system, and school buses; to provide for related matters; to
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-9-3 of the Official Code of Georgia Annotated, relating to levy of excise
10 tax, rate, taxation of motor fuels not commonly sold or measured by gallon, rate, prohibition
11 of tax on motor fuel by political subdivisions, exception, and exempted sales, is amended by
12 revising paragraphs (10) and (11) of subsection (b) as follows:

13 ~~"(10)(A) During the period of July 1, 2012, through June 30, 2015, sales~~ Sales of motor
14 fuel ~~and compressed natural gas as defined in paragraph (4) of subsection (a) of this~~
15 ~~Code section, as defined in paragraph (9) of Code Section 48-9-2, for use in~~ public
16 mass transit vehicles which are owned by public transportation systems which receive
17 or are eligible to receive funds pursuant to 49 U.S.C. Sections 5307 and 5311 for which
18 passenger fares are routinely charged and which vehicles are used exclusively for
19 revenue generating purposes which motor fuel sales occur at bulk purchase facilities
20 approved by the department.

21 ~~(B) During the period of July 1, 2012, through June 30, 2015, sales~~ Sales of motor fuel
22 ~~and compressed natural gas as defined in paragraph (4) of subsection (a) of this Code~~
23 ~~section, as defined in paragraph (9) of Code Section 48-9-2, for use in~~ vehicles operated
24 owned by a public campus transportation system, provided that such system has a
25 policy which provides for free transfer of passengers from the public transportation
26 system operated by the jurisdiction in which the campus is located; makes the general

27 public aware of such free transfer policy; and receives no state or federal funding to
28 assist in the operation of such public campus transportation system and which motor
29 fuel sales occur at bulk purchase facilities approved by the department.

30 (C) For purposes of this paragraph, the term 'vehicle' or 'vehicles' means buses, vans,
31 minibuses, or other vehicles which have the capacity to transport seven or more
32 passengers; or

33 (11) ~~For the period of time beginning July 1, 2013, and ending June 30, 2015, sales~~ Sales
34 of motor fuel and compressed natural gas as defined in paragraph (4) of subsection (a)
35 of this Code section to public school systems in this state for the exclusive use of the
36 school system in operating school buses when the motor fuel is purchased and paid for
37 by the school system."

38 **SECTION 2.**

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