

House Bill 164 (AS PASSED HOUSE AND SENATE)

By: Representatives Atwood of the 179<sup>th</sup>, Peake of the 141<sup>st</sup>, Smyre of the 135<sup>th</sup>, Knight of the 130<sup>th</sup>, Gordon of the 163<sup>rd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use tax, so as to extend the sunset for the exemption regarding the  
3 sale or use of engines, parts, equipment, or other tangible personal property used in the  
4 maintenance or repair of certain aircraft; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use tax, is amended by revising paragraph (86) as follows:

9 "(86) For the period commencing on July 1, 2007, and ending on June 30, ~~2013~~ 2015,  
10 the sale or use of engines, parts, equipment, and other tangible personal property used in  
11 the maintenance or repair of aircraft when such engines, parts, equipment, and other  
12 tangible personal property are installed on such aircraft that is being repaired or  
13 maintained in this state so long as such aircraft is not registered in this state;"

14 style="text-align:center">**SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.