

House Bill 871 (AS PASSED HOUSE AND SENATE)

By: Representatives LaRiccia of the 169th, Parrish of the 158th, Powell of the 171st, Burns of the 159th, Pirkle of the 155th, 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 create an exemption from state sales and use tax for 50 percent of the
3 sales price of manufactured homes to be converted into real property in this state; to require
4 proof of a qualifying purchase to be completed by the seller; to provide for recapture of and
5 a penalty for unproven exemptions; to provide for recapture of exempted amounts if the
6 manufactured home is converted to tangible personal property; to provide for applicability;
7 to provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 SECTION 1.

10 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
11 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use
12 taxes, by deleting "or" at the end of subparagraph (E) of paragraph (99), by replacing the
13 period with "; or" at the end of subparagraph (C) of paragraph (100), and by adding a new
14 paragraph to read as follows:

15 "(101)(A) Fifty percent of the sales price of a manufactured home if such manufactured
16 home is installed pursuant to Code Section 8-2-160 and will be converted to real
17 property pursuant to Code Section 8-2-183.1 within 30 days of the retail sale.

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

20 (i) Is designed to be used as a dwelling;

21 (ii) Is transportable in one or more sections;

22 (iii) Contains plumbing, heating, air-conditioning, and electrical systems; and

23 (iv) Is designed to have an angled roof and contain an area of at least 650 square feet.

24 (C) Within 30 days of a sale exempted as provided for in subparagraph (A) of this
25 paragraph, the seller shall complete the requirements of Code Section 8-2-183.1 and
26 properly file a copy of the Certificate of Permanent Location with the clerk of superior

27 court, or the commissioner shall recover from the seller 1.5 times the amount of tax
28 exempted by this paragraph.

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

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

38 (i) Constitutional amendment;

39 (ii) Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as
40 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or

41 (iii) Article 2, 2A, 3, 4, 5, or 5A of this chapter."

42 **SECTION 2.**

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