

The Senate Committee on Finance offered the following substitute to SB 47:

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 taxes, so as to exempt sales of firearms, ammunition, gun  
3 safes, and related accessories during an 11 day period each year; to provide for related  
4 matters; to provide for an automatic repeal; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use taxes, is amended by revising paragraph (85) as follows:

9 "(85)(A) For 11 days beginning on the second Friday of October each year, sales of  
10 firearms, ammunition, gun safes, and related accessories, including, but not limited to,  
11 stocks, barrels, scopes, and magazines;

12 (B) This paragraph shall stand repealed and reserved on July 1, 2030. Reserved;"

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.