

The House Committee on Ways and Means offers the following substitute to SB 340:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3.3 of the Official Code of Georgia Annotated, relating to
2 exemptions for agricultural operations, establishment of Georgia Agricultural Trust Fund,
3 audits, and annual report, so as to exempt the sale or use of diesel exhaust fluid; to provide
4 for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3.3 of the Official Code of Georgia Annotated, relating to exemptions for
8 agricultural operations, establishment of Georgia Agricultural Trust Fund, audits, and annual
9 report, is amended by revising subsection (b) as follows:

10 "(b) The sales and use taxes levied or imposed by this article shall not apply to sales to, or
11 use by, a qualified agricultural producer of agricultural production inputs, energy used in
12 agriculture, diesel exhaust fluid for agricultural uses only, and agricultural machinery and
13 equipment."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.

S. B. 340 (SUB)