

The Senate Committee on Finance offered the following substitute to HB 170:

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, trigger locks, and related accessories during a five-day period each year; to provide for  
4 related matters; to provide for automatic repeal; to repeal conflicting laws; and for other  
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

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

13 **SECTION 2.**

14 This Act shall stand repealed on June 30, 2029.

15

**SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.