



Georgia Department of Agriculture

Capitol Square • Atlanta, Georgia 30334-4201

Gary W. Black
Commissioner

DATE: January 25, 2013

ACTION: Notice of Intent to Consider Amendments to certain rules pertaining to the Georgia Agriculture Tax Exemption, Chapter 40-29-1

TO ALL INTERESTED PERSONS AND PARTIES:

Pursuant to the Official Code of Georgia Annotated, O.C.G.A. § 48-8-3.3, notice is hereby given that the Georgia Department of Agriculture will be accepting written comments regarding the amendments to Chapter 40-29-1, relating to the Georgia Agriculture Tax Exemption or GATE Program. Amendments contained within this chapter will further define necessary terminology, and describe application requirements. Amendments to the NAICS code have been made to add seven (7) additional categories which qualify and remove two categories which do not. The Department will be accepting written comments from January 26, 2013, to close of business (4:30 p.m. EDT) on February 25, 2013.

SYNOPSIS, MAIN FEATURES, AND DIFFERENCES:

The Department is proposing to amend Departmental Rule 40-29-1-.01 entitled “Definitions,” by removing “in Georgia” from the first sentence under agricultural products and removing the second sentence all together.

The Department is also proposing to amend Rule 40-29-1-.02, “Application for Authorization to Use the Agriculture Tax Exemption Certificate.” This rule is amended by adding seven (7) additional categories to the NAICS code and removing two codes currently listed. The added codes which now qualify for GATE are: 11219 - Pumpkins, Onions, Carrots; 111334 – Blackberries, Blueberries; 111421 – Christmas Trees, Turfgrass (sod Farming); 112390 – Quail, Ostrich; 112519 – Alligator; 112990 – Alpaca/Llama; 11511 – Support activities for Crop Production. The two categories removed from the NAICS code are: 1141- Fishing and 1142 – Hunting and Trapping.

COMMENT PERIOD AND ADDITIONAL INFORMATION:

The Department will be accepting written comments from January 26, 2013, to close of business (4:30 p.m. EDT) on February 25, 2013. Written comments shall be considered on February 26, 2013. Please submit written comments to:

Dr. James Sutton
Georgia Department of Agriculture
19 Martin Luther King, Jr. Drive

Atlanta, Georgia 30334
Telephone Number: 404-656-3600
FAX Number: 404-232-1547

You may download a copy of the synopsis and the proposed rules from the Georgia Department of Agriculture website at www.agr.georgia.gov.

This notice is given in compliance with the Georgia Administrative Procedure Act, O.C.G.A. § 50-13-4.