

The House Committee on Ways and Means offers the following substitute to HB 1278:

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 tax, so as to exempt sales of tangible personal property to or
3 used in or for the renovation or expansion of certain museums; to define a term; to provide
4 for limitations; to provide for automatic repeal; to provide for related matters; to provide for
5 an effective date; to repeal conflicting laws; and for other 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 tax, is amended by revising paragraph (77) as follows:

10 "(77)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
11 July 1, 2022, until July 30, 2025, sales of tangible personal property to or used in or for
12 the renovation or expansion of a civil rights museum.

13 (B) As used in this paragraph, the term 'civil rights museum' means any museum that
14 is dedicated to the achievements of the civil rights movement in the United States,
15 exhibits historical artifacts about the civil rights movement, and contains special event

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16 space and retail space, provided that such museum is owned or operated by an
17 organization which is exempt from taxation under Section 501(c)(3) of the Internal
18 Revenue Code.

19 (C) Any person making a sale of tangible personal property for the purpose specified
20 in this paragraph shall collect the tax imposed on this sale unless the purchaser
21 furnishes such person with an exemption determination letter issued by the
22 commissioner certifying that the purchaser is entitled to purchase the tangible personal
23 property without paying the tax.

24 (D) The exemption allowed by this paragraph shall not apply to a transaction that
25 occurs on or after the date when a civil rights museum opens to the public following the
26 renovation or expansion required by this paragraph.

27 (E) This paragraph shall stand repealed and reserved on August 1, 2025 Reserved;"

28 **SECTION 2.**

29 This Act shall become effective on July 1, 2022.

30 **SECTION 3.**

31 All laws and parts of laws in conflict with this Act are repealed.