

House Bill 180

By: Representatives Martinez of the 111th, Hilton of the 48th, Townsend of the 179th,
Huddleston of the 72nd, Marin of the 96th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to exempt equipment sold to and used by a qualified food bank for their
3 primary purposes; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
8 taxes, is amended by revising paragraph (57.1) of Code Section 48-8-3, relating to
9 exemptions from sales and use taxes, as follows:

10 " (57.1)(A)(i) Sales of food and food ingredients to a qualified food bank; or
11 (ii) Equipment sold to and used by a qualified food bank for their primary operations.
12 (B) As used in this paragraph, the term 'qualified food bank' means any food bank
13 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code
14 and which is operated primarily for the purpose of providing hunger relief to
15 low-income persons residing in this state.

16 (C) Notwithstanding Code Sections 48-2-15, 48-7-60, and 48-7-61, any taxpayer
17 seeking to claim the exemption provided for within subparagraph (A) of this paragraph
18 shall electronically submit to the department, at the time of application for the
19 exemption and any such annual renewal, the total number of clients served in the
20 previous calendar year, total pounds of food donated by retailers, and total amount of
21 exempt purchases made in the preceding year. The department shall then issue a report
22 to the chairpersons of the House Committee on Ways and Means and the Senate
23 Finance Committee detailing the total number of clients served, total pounds of food
24 donated by retailers, and total amount of sales and use tax exempted sales for the
25 previous calendar year, by June 30 each year.

26 (D) The commissioner is authorized to promulgate rules and regulations deemed
27 necessary in order to administer and effectuate this paragraph;"

28 **SECTION 2.**

29 All laws and parts of laws in conflict with this Act are repealed.