

House Bill 550

By: Representative Buckner of the 137th

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 sales to or by certain nonprofit organizations that provide
3 volunteer or fundraising services in support of Georgia State Parks and Historic Sites; to
4 provide 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 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
8 taxes, is amended by revising paragraph (73) of Code Section 48-8-3, relating to exemptions
9 from sales and use taxes, as follows:

10 "(73) Sales to or by any nonprofit organization which has as its primary purpose the
11 provision of volunteer services or fundraising services directly in support of Georgia
12 State Parks and Historic Sites if such organization qualifies as a tax-exempt organization
13 under Section 501(c)(3) of the Internal Revenue Code Reserved;"

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.

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