

House Bill 969 (COMMITTEE SUBSTITUTE)

By: Representatives Smith of the 134<sup>th</sup>, Taylor of the 173<sup>rd</sup>, Stephens of the 164<sup>th</sup>, Sims of the 123<sup>rd</sup>, Smyre of the 135<sup>th</sup>, and others

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 provide a new exemption from state sales and use  
3 tax only for a limited period of time regarding the sale or use of tangible personal property  
4 to certain nonprofit health centers; to provide a new exemption for a limited period of time  
5 with respect to certain nonprofit volunteer health clinics; to provide for an exemption for a  
6 civil rights museum; to provide an effective date; to repeal conflicting laws; and for other  
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
11 sales and use tax, is amended by revising subparagraph (A) of paragraph (7.05),  
12 paragraph (7.3), and paragraph (88) as follows:

13 "(7.05)(A) For the period commencing on July 1, ~~2008~~ 2014, and ending on June 30,  
14 ~~2010~~ 2017, sales of tangible personal property to a nonprofit health center in this state  
15 which has been established under the authority of and is receiving funds pursuant to the  
16 United States Public Health Service Act, 42 U. S. C. Section 254b if such health clinic  
17 obtains an exemption determination letter from the commissioner."

18 "(7.3) For the period commencing July 1, ~~2008~~ 2014, and ending June 30, ~~2010~~ 2017,  
19 sales of tangible personal property and services to a nonprofit volunteer health clinic  
20 which primarily treats indigent persons with incomes below 200 percent of the federal  
21 poverty level and which property and services are used exclusively by such volunteer  
22 health clinic in performing a general treatment function in this state when such volunteer  
23 health clinic is a tax exempt organization under the Internal Revenue Code and obtains  
24 an exemption determination letter from the commissioner;"

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25 "(88)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from  
26 July 1, 2009, until July 30, 2015, sales of tangible personal property to, or used in or for  
27 the new construction of, a civil rights museum.

28 (B) As used in this paragraph, the term 'civil rights museum' means a museum which  
29 is constructed after July 1, 2009; is owned or operated by an organization which is  
30 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; has more  
31 than ~~70,000~~ 40,000 square feet of space; and has associated facilities, including, but not  
32 limited to, special event space and retail space.

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

38 (D) The exemption provided for under subparagraph (A) of this paragraph shall not  
39 apply to sales of tangible personal property that occur after the museum is opened to  
40 the public;"

41 **SECTION 2.**

42 This Act shall become effective on July 1, 2014.

43 **SECTION 3.**

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