

House Bill 1521

By: Representatives Royal of the 164th and Buck of the 135th

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 state sales and use tax, so as to provide for an exemption with respect to
3 sales to chapters of the Georgia State Society of the Daughters of the American Revolution;
4 to provide for conditions and limitations; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use tax, is amended by adding a new paragraph immediately following
9 paragraph (7.1), to be designated paragraph (7.2), to read as follows:

10 "(7.2) Sales of tangible personal property or services to any chapter of the Georgia State
11 Society of the Daughters of the American Revolution which is tax exempt under Section
12 501(c)(3) of the Internal Revenue Code and obtains an exemption determination letter
13 from the commissioner;"

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.