

Senate Bill 74

By: Senator James of the 35th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales
2 and use tax exemptions, so as to provide for an exemption for certain sales to or by religious
3 institutions which have been declared tax exempt under Section 501(c)(3) of the Internal
4 Revenue Code; to repeal conflicting laws; and for other purposes.

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6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales and use tax
9 exemptions, is amended by inserting immediately following paragraph (16) a new paragraph
10 (16.1) to read as follows:

11 "(16.1) Sales of tangible personal property or services to, and the purchase of tangible
12 personal property or services by, any religious institution which has completed the Form
13 1023 process of the Internal Revenue Service and has been officially declared tax exempt
14 under Section 501(c)(3) of the Internal Revenue Code through receipt of an official letter
15 from the United States Department of Treasury."

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SECTION 2.

17 All laws and parts of laws in conflict with this Act are repealed.