

House Bill 290

By: Representative Connell of the 115th

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 of pipe organs or steeple bells to churches; to provide for conditions and limitations;
4 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 (15), to be designated paragraph (15.1), to read as follows:

10 "(15.1) Sales of pipe organs or steeple bells to any church which is qualified as an
11 exempt religious organization under Section 501 (c)(3) of the Internal Revenue Code of
12 1986, as amended."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.