

ADOPTED SENATE

Senator James of the 35th offered the following amendment:

Amend HB 610 by adding the following on line 15

SECTION 1.

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

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

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.