

House Bill 390

By: Representatives Mueller of the 152nd, Day of the 153rd, Jackson of the 148th, Pelote of the 149th and Stephens of the 150th

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 by certain nonprofit humane societies for animals; to provide for conditions and
4 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 striking "or" at the end of paragraph (71), by striking
9 the period at the end of paragraph (72) and inserting in its place "; or", and by adding a new
10 paragraph immediately following paragraph (72) to read as follows:

11 "(73) Sales by a nonprofit humane society for animals which is qualified as an exempt
12 organization under the United States Internal Revenue Code of 1954, Section 501(c)(10),
13 as amended, and which has obtained an exemption certificate from the commissioner."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.