

House Bill 472

By: Representatives Martin of the 47<sup>th</sup> and Jamieson of the 22<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to provide an exemption for certain food and beverage sales by units of  
3 the Campfire Boys and Girls, Inc.; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
7 taxes, is amended in Code Section 48-8-3, relating to exemptions, by striking paragraph (59)  
8 in its entirety and inserting in its place the following:

9 "(59)(A) For purposes of this paragraph, 'eligible food and beverages' means any food  
10 as defined in Section 3 of the federal Food Stamp Act of 1977 (P.L. 95-113), as  
11 amended, 7 U.S.C.A. 2012(g), as such Act existed on January 1, 1996, whether or not  
12 for off premises consumption.

13 (B) Sales of eligible food and beverages to and by member councils of the Girl Scouts  
14 of the U.S.A. in connection with fundraising activities of any such council.

15 (C) Sales of eligible food and beverages to and by member councils of the Boy Scouts  
16 of America in connection with fundraising activities of any such council;.

17 (D) Sales of eligible food and beverages to and by units of the Campfire Boys and  
18 Girls, Inc., in connection with fundraising activities of any such unit;".

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.