

House Bill 575

By: Representative Mangham of the 75th

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 or to churches, religious institutions, or religious denominations; to provide an
4 effective date; 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 paragraph (15) and inserting in its place a new
9 paragraph (15) to read as follows:

10 ~~"(15) Sales:~~

11 ~~(A) Of any religious paper in this state when the paper is owned and operated by~~
12 ~~religious institutions or denominations and no part of the net profit from the operation~~
13 ~~of the institution or denomination inures to the benefit of any private person;~~

14 ~~(B) By religious institutions or denominations when:~~

15 ~~(i) The sale results from a specific charitable fund-raising activity;~~

16 ~~(ii) The number of days upon which the fund-raising activity occurs does not exceed~~
17 ~~30 in any calendar year;~~

18 ~~(iii) No part of the gross sales or net profits from the sales inures to the benefit of any~~
19 ~~private person; and~~

20 ~~(iv) The gross sales or net profits from the sales are used for the purely charitable~~
21 ~~purposes of:~~

22 ~~(I) Relief to the aged;~~

23 ~~(II) Church related youth activities;~~

24 ~~(III) Religious instruction or worship; or~~

25 ~~(IV) Construction or repair of church buildings or facilities;~~

1 (15) Sales by or to any church, religious institution, or religious denomination which is
2 qualified as an exempt religious organization under Section 501 (c)(3) of the Internal
3 Revenue Code of 1986, as amended."
4

5 **SECTION 2.**

6 This Act shall become effective on July 1, 2001.

7 **SECTION 3.**

8 All laws and parts of laws in conflict with this Act are repealed.