

House Bill 131

By: Representatives Day of the 153rd, Mueller of the 152nd, Keen of the 174th, Tillman of the 173rd and Allen of the 117th

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 tangible personal property by the Salvation Army; to repeal conflicting laws; and for
4 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 be designated paragraph (73), to read
11 as follows:

12 "(73) Sales of tangible personal property by the Salvation Army."

13 **SECTION 2.**

14 All laws and parts of laws in conflict with this Act are repealed.