

House Bill 308

By: Representative Channell of the 77th

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 certain sales to nonprofit organizations engaged primarily in archeological exploration and
4 preservation; to provide for conditions and limitations; to repeal conflicting laws; and for
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 state sales and use tax, is amended by adding a new paragraph immediately following
10 paragraph (7.2), to be designated paragraph (7.3), to read as follows:

11 "(7.3) Sales of tangible personal property and services to a nonprofit organization
12 engaged primarily in archeological exploration and preservation, when such organization
13 is a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code and
14 obtains an exemption determination letter from the commissioner;"

15 **SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.