

House Bill 1332

By: Representatives McClinton of the 59th, Post 1, Royal of the 140th, Ashe of the 42nd, Post 2, Stephenson of the 60th, Post 1, Teper of the 42nd, Post 1, and others

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 sales and use taxes, so as to provide for an exemption with respect to sales
3 of certain tangible personal property to, or used in the construction of, certain symphony
4 halls; to provide for conditions and limitations; to provide an effective date; to repeal
5 conflicting laws; and for 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 sales and use taxes, is amended by striking "or" at the end of paragraph (76), by striking the
10 period at the end of paragraph (77) and inserting in its place "; or", and by adding a new
11 paragraph immediately following paragraph (77) to be designated paragraph (78) to read as
12 follows:

13 "(78) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from the
14 effective date of this paragraph until January 1, 2007, sales of tangible personal property
15 to, or used in the construction of, a symphony hall owned or operated by an organization
16 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code."

17 **SECTION 2.**

18 This Act shall become effective upon its approval by the Governor or upon its becoming law
19 without such approval.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.