

House Bill 1744 (COMMITTEE SUBSTITUTE)

By: Representatives Graves of the 106th and Royal of the 140th

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 or by certain nonprofit organizations engaged primarily in providing child
4 services; to provide for conditions and limitations; to repeal conflicting laws; and for other
5 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 striking paragraph (41) and inserting in its place a new
10 paragraph (41) to read as follows:

11 "(41) Sales of tangible personal property and services to ~~orphans' homes located in this~~
12 state and operated as nonprofit corporations or by a child-caring institution as defined in
13 paragraph (1) of Code Section 49-5-3, as amended; a child-placing agency as defined in
14 paragraph (2) of Code Section 49-5-3, as amended; or a maternity home as defined in
15 paragraph (14) of Code Section 49-5-3, as amended, when such institution, agency, or
16 home is engaged primarily in providing child services and is a nonprofit, tax exempt
17 organization under Section 501(c)(3) of the Internal Revenue Code and obtains an
18 exemption determination letter from the commissioner;".

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.