

House Bill 1511 (AS PASSED HOUSE AND SENATE)

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

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 used in direct connection with the construction of
4 certain symphony halls; to provide for procedures, conditions, and limitations; to provide an
5 effective date; to repeal 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)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
14 the effective date of this paragraph until September 1, 2009, sales of tangible personal
15 property used in direct connection with the construction of a new symphony hall facility
16 owned or operated by an organization which is exempt from taxation under Section
17 501(c)(3) of the Internal Revenue Code if the aggregate construction cost of such
18 facility is \$200 million or more.

19 (B) Any person making a sale of tangible personal property for the purpose specified
20 in this paragraph shall collect the tax imposed on this sale unless the purchaser
21 furnishes such person with an exemption determination letter issued by the
22 commissioner certifying that the purchaser is entitled to purchase the tangible personal
23 property without paying the tax."

1 **SECTION 2.**

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

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.