

House Bill 1121

By: Representatives Smith of the 131<sup>st</sup>, Smith of the 129<sup>th</sup>, Yates of the 73<sup>rd</sup>, Warren of the 122<sup>nd</sup>, Smith of the 168<sup>th</sup>, 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 used in direct connection with the construction or  
4 improvement of the National Infantry Museum and Heritage Park at Fort Benning; to provide  
5 for procedures, conditions, and limitations; to provide an effective date; to repeal conflicting  
6 laws; and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
10 sales and use taxes, is amended by striking "or" at the end of paragraph (81), by striking the  
11 period at the end of paragraph (82) and inserting in its place "; or", and by adding a new  
12 paragraph immediately following paragraph (82) to be designated paragraph (83) to read as  
13 follows:

14 "(83)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, on  
15 and after the effective date of this paragraph, sales of tangible personal property used  
16 in direct connection with the construction or improvement of the National Infantry  
17 Museum and Heritage Park at Fort Benning.

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

