

House Bill 1175

By: Representatives Scott of the 2<sup>nd</sup>, Royal of the 171<sup>st</sup>, Franklin of the 43<sup>rd</sup>, Neal of the 1<sup>st</sup>,  
Loudermilk of the 14<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 state sales and use tax, so as to broaden an exemption with respect to sales  
3 to churches; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
7 state sales and use tax, is amended by striking paragraph (15.1) and inserting in its place a  
8 new paragraph (15.1) to read as follows:

9 "(15.1) Sales of ~~pipe organs or steeple bells~~ tangible personal property to any church  
10 which is qualified as an exempt religious organization under Section 501(c)(3) of the  
11 Internal Revenue Code of 1986, as amended;".

12 style="text-align:center">**SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.