

House Bill 1272

By: Representatives Graves of the 12<sup>th</sup>, Brown of the 69<sup>th</sup>, Ralston of the 7<sup>th</sup>, Channell of the 116<sup>th</sup>, Burmeister of the 119<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 tax, so as to provide for an exemption regarding sales to  
3 nonprofit volunteer health clinics; to provide an effective date; to repeal conflicting laws; and  
4 for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

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

10 "(7) Sales of tangible personal property and services to a nonprofit licensed nursing  
11 home, a nonprofit licensed in-patient hospice, or a nonprofit general or mental hospital,  
12 or a nonprofit volunteer health clinic used exclusively by such nursing home, in-patient  
13 hospice, ~~or hospital,~~ or volunteer health clinic in performing a general nursing home,  
14 in-patient hospice, hospital, ~~or mental hospital,~~ or volunteer health clinic treatment  
15 function in this state when such nursing home, in-patient hospice, ~~or hospital,~~ or  
16 volunteer health clinic is a tax exempt organization under the Internal Revenue Code  
17 and obtains an exemption determination letter from the commissioner;"

18 **SECTION 2.**

19 This Act shall become effective on July 1, 2006.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.