

House Bill 1301

By: Representatives Martin of the 47<sup>th</sup>, Royal of the 171<sup>st</sup>, Chambers of the 81<sup>st</sup>, Jennings of the 82<sup>nd</sup>, and Scott of the 2<sup>nd</sup>

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 for a limited period of  
3 time with respect to certain sales of food and groceries to a qualified food bank; to provide  
4 for procedures, conditions, and limitations; to provide for powers, duties, and authority of  
5 the state revenue commissioner; to provide an effective date; to repeal conflicting laws; and  
6 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 tax, is amended by adding a new paragraph immediately following paragraph  
11 (57), to be designated paragraph (57.1), to read as follows:

12 "(57.1)(A) From July 1, 2006, until June 30, 2008, sales of food and groceries to a  
13 qualified food bank.

14 (B) As used in this paragraph, the term 'qualified food bank' means any food bank  
15 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code  
16 and which is operated primarily for the purpose of providing hunger relief to low  
17 income persons residing in this state.

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

22 (D) The commissioner is authorized to promulgate rules and regulations deemed  
23 necessary in order to administer and effectuate this paragraph."

24 **SECTION 2.**

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

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**SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.