

Senate Bill 545

By: Senators Mullis of the 53rd, Thomas of the 54th, Douglas of the 17th, Balfour of the 9th,
Heath of the 31st and others

AS PASSED SENATE

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 16-12-51 of the Official Code of Georgia Annotated, relating to
2 definitions regarding bingo games, so as to provide a definition of nonprofit, tax-exempt
3 organization; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 16-12-51 of the Official Code of Georgia Annotated, relating to definitions
8 regarding bingo games, is amended by adding a new paragraph (3.1) to read as follows:

9 "(3.1) 'Nonprofit, tax-exempt organization' means an organization, association,
10 corporation, or other legal entity which has been determined by the federal Internal
11 Revenue Service to be exempt from taxation under federal tax law and has been
12 determined by the Georgia Department of Revenue to be exempt from taxation under the
13 tax laws of this state; which is organized or incorporated in this state or authorized to do
14 business in this state; and which uses the proceeds from any bingo games conducted by
15 such organization solely within this state."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.