

House Bill 1121 (COMMITTEE SUBSTITUTE)

By: Representatives Smith of the 131st, Smith of the 129th, Yates of the 73rd, Warren of the 122nd, Smith of the 168th, 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 for a limited period
3 of time with respect to sales of certain tangible personal property used in direct connection
4 with the construction of a national infantry museum and heritage park facility; to provide for
5 a definition; to provide for procedures, conditions, and limitations; to provide an effective
6 date; to repeal conflicting 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, from
15 July 1, 2006, until June 30, 2008, sales of tangible personal property used in direct
16 connection with the construction of a national infantry museum and heritage park
17 facility.

18 (B) As used in this paragraph, the term 'national infantry museum and heritage park
19 facility' means a museum and park facility which is constructed after the effective date
20 of this paragraph; is dedicated to the history of the American foot soldier; has more than
21 130,000 square feet of space; and has associated facilities, including, but not limited to,
22 parking, parade grounds, and memorial areas.

23 (C) Any person making a sale of tangible personal property for the purpose specified
24 in this paragraph shall collect the tax imposed on this sale unless the purchaser
25 furnishes such person with an exemption determination letter issued by the

1 commissioner certifying that the purchaser is entitled to purchase the tangible personal
2 property without paying the tax."

3 **SECTION 2.**

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

5 **SECTION 3.**

6 All laws and parts of laws in conflict with this Act are repealed.