

House Bill 1272 (AS PASSED HOUSE AND SENATE)

By: Representatives Graves of the 12th, Brown of the 69th, Ralston of the 7th, Channell of the 116th, Burmeister of the 119th, 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 for a limited period of time; to provide an effective date;
4 to repeal conflicting laws; and 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) From July 1, 2006, through June 30, 2008, sales ~~Sales~~ of tangible personal
11 property and services to a nonprofit licensed nursing home, a nonprofit licensed
12 in-patient hospice, or a nonprofit general or mental hospital, or a nonprofit volunteer
13 health clinic used exclusively by such nursing home, in-patient hospice, ~~or hospital, or~~
14 volunteer health clinic in performing a general nursing home, in-patient hospice,
15 hospital, ~~or mental hospital, or volunteer health clinic~~ treatment function in this state
16 when such nursing home, in-patient hospice, ~~or hospital, or volunteer health clinic~~ is
17 a tax exempt organization under the Internal Revenue Code consistent with the
18 charitable mission and obtains an exemption determination letter from the
19 commissioner;"

20 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.