

House Bill 1668

By: Representative Royal of the 171st

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 state sales and use tax, so as to provide for an exemption for a limited
3 period of time regarding the sale or use of tangible personal property or services to certain
4 nonprofit organizations or health clinics; to provide an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

11 "(7) From July 1, 2006, until June 30, 2008, sales Sales of tangible personal property and
12 services to a nonprofit licensed nursing home, nonprofit licensed in-patient hospice, or
13 a nonprofit general or mental hospital used exclusively by such nursing home, in-patient
14 hospice, or hospital in performing a general nursing home, in-patient hospice, hospital,
15 or mental hospital treatment function in this state when such nursing home, in-patient
16 hospice, or hospital is a tax exempt organization under the Internal Revenue Code and
17 organization which has been established under the authority of, or is receiving funds
18 pursuant to, the United States Public Health Service Act, 42 U. S. C. Section 254b or
19 Section 254c; sales of such property and services to an organization which is tax exempt
20 under Section 501(c)(3) of the Internal Revenue Code in performing treatment functions
21 in this state consistent with federal requirements for such organizations; or sales of such
22 property and services to a health clinic which is tax exempt under the Internal Revenue
23 Code consistent with federal requirements for such health clinics and such organization
24 or health clinic obtains an exemption determination letter from the commissioner;"

25 **SECTION 2.**

26 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2 All laws and parts of laws in conflict with this Act are repealed.