

House Bill 1121 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 131<sup>st</sup>, Smith of the 129<sup>th</sup>, Yates of the 73<sup>rd</sup>, Warren of the 122<sup>nd</sup>, Smith of the 168<sup>th</sup>, 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.