

House Bill 1301 (AS PASSED HOUSE AND SENATE)

By: Representatives Martin of the 47th, Royal of the 171st, Chambers of the 81st, Jennings of the 82nd, Scott of the 2nd, 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 for a limited period of
3 time with respect to certain sales of eligible food and beverages to a qualified food bank; to
4 provide for definitions; to provide for procedures, conditions, and limitations; to provide for
5 powers, duties, and authority of the state revenue commissioner; to provide an effective date;
6 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 tax, is amended by adding a new paragraph immediately following paragraph
11 (57), to be designated paragraph (57.1), to read as follows:

12 "(57.1)(A) From July 1, 2006, until June 30, 2008, sales of eligible food and beverages
13 to a qualified food bank.

14 (B) As used in this paragraph, the term:

15 (i) 'Eligible food and beverages' means any food as defined in Section 3 of the federal
16 Food Stamp Act of 1977 (P.L. 95-113), as amended, 7 U.S.C.A. 2012(g), as such Act
17 existed on January 1, 1996, whether or not for off premises consumption.

18 (ii) 'Qualified food bank' means any food bank which is exempt from taxation under
19 Section 501(c)(3) of the Internal Revenue Code and which is operated primarily for
20 the purpose of providing hunger relief to low income persons residing in this state.

21 (C) Any person making a sale of eligible food and beverages for the purpose specified
22 in this paragraph shall collect the tax imposed on this sale unless the purchaser
23 furnishes such person with an exemption determination letter issued by the
24 commissioner certifying that the purchaser is entitled to purchase the eligible food and
25 beverages without paying the tax.

1 (D) The commissioner is authorized to promulgate rules and regulations deemed
2 necessary in order to administer and effectuate this paragraph;"

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6 All laws and parts of laws in conflict with this Act are repealed.