

House Bill 148

By: Representatives Burkhalter of the 50th and Smith of the 113th

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 with respect to the
3 sale of tangible property to or in construction or expansion of an aquarium for a limited
4 period of time; to provide an effective date; to repeal conflicting laws; and for other
5 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 revising paragraph (76) as follows:

10 "(76) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from ~~the~~
11 ~~effective date of this paragraph~~ June 4, 2003, until January 1, ~~2007~~ 2011, sales of tangible
12 personal property to, or used in the construction or expansion of, an aquarium owned or
13 operated by an organization which is exempt from taxation under Section 501(c)(3) of
14 the Internal Revenue Code;"

15 **SECTION 2.**

16 This Act shall become effective upon its approval by the Governor or upon its becoming law
17 without such approval.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.