

House Bill 169

By: Representatives Martin of the 47th, Chambers of the 81st, Royal of the 171st, Scott of the 2nd, and Williams of the 4th

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 exemptions with respect to certain
3 donations of prepared food and beverages; to provide for procedures, conditions, and
4 limitations; to provide for powers, duties, and authority of the state revenue commissioner;
5 to provide an effective date; to repeal conflicting 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 sales and use tax, is amended by adding two new paragraphs to read as follows:

10 "(57.2)(A) Donations of prepared food and beverages to a qualified nonprofit agency.

11 (B) As used in this paragraph, the term 'qualified nonprofit agency' means any entity
12 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code
13 and which provides hunger relief.

14 (C) Any person making a donation of prepared food and beverages for the purpose
15 specified in this paragraph shall collect the tax imposed thereon unless the recipient
16 furnishes such person with an exemption determination letter issued by the
17 commissioner certifying that the recipient is entitled to receive the prepared food and
18 beverages without paying the tax.

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

21 (57.3) (A) Donations of prepared food and beverages following a natural disaster.

22 (B) The commissioner is authorized to promulgate rules and regulations deemed
23 necessary in order to administer and effectuate this paragraph;"

24 **SECTION 2.**

25 This Act shall become effective on July 1, 2007.

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.