

House Bill 189

By: Representatives Smith of the 131st, Smith of the 129th, Scott of the 2nd, Hanner of the 148th, Buckner of the 130th, 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 change certain provisions regarding the
3 exemption with respect to sales of certain tangible personal property for construction of a
4 national infantry museum and heritage park facility; to extend the limited duration thereof;
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 taxes, is amended by revising subparagraph (A) of paragraph (84) to read as
10 follows:

11 "(84)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
12 July 1, 2006, until June 30, ~~2008~~ 2009, sales of tangible personal property ~~used in direct~~
13 ~~connection with the construction of~~ to a national infantry museum and heritage park
14 facility or sales of tangible personal property used in the construction of a national
15 infantry museum and heritage park facility owned or operated by an organization which
16 is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code."

17 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.