

House Bill 294

By: Representatives Graves of the 12<sup>th</sup>, Scott of the 2<sup>nd</sup>, Sims of the 119<sup>th</sup>, Smith of the 131<sup>st</sup>, Talton of the 145<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 tax, so as to provide for an exemption regarding sales to  
3 nonprofit volunteer health clinics for a limited period of time; to provide an effective date;  
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
8 sales and use tax, is amended by revising paragraph (7) to read as follows:

9 "(7) Sales of tangible personal property and services to a nonprofit licensed nursing  
10 home, a nonprofit licensed in-patient hospice, or a nonprofit general or mental hospital,  
11 or a nonprofit volunteer health clinic used exclusively by such nursing home, in-patient  
12 hospice, ~~or hospital,~~ or volunteer health clinic in performing a general nursing home,  
13 in-patient hospice, hospital, ~~or mental hospital,~~ or volunteer health clinic treatment  
14 function in this state when such nursing home, in-patient hospice, ~~or hospital,~~ or  
15 volunteer health clinic is a tax exempt organization under the Internal Revenue Code  
16 consistent with the charitable mission and obtains an exemption determination letter  
17 from the commissioner;"

18 style="text-align:center">**SECTION 2.**

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

20 style="text-align:center">**SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.