

The Senate Finance Committee offered the following substitute to HB 162:

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 provide for an exemption for a limited period
3 of time regarding sales to certain nonprofit volunteer health clinics; to provide for an
4 exemption for a limited period of time with respect to sales of certain tangible personal
5 property used in direct connection with the construction of a performing arts amphitheater
6 facility; to provide for a limited exemption with respect to sales of admission tickets, food,
7 beverages, or concessions by certain local authorities; to provide for procedures, conditions,
8 and limitations; to provide an effective date; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11
12 style="text-align:center">**SECTION 1.**

13 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
14 sales and use tax, is amended by adding a new paragraph to read as follows:

15 "(7.3) For the period commencing July 1, 2007, and ending June 30, 2009, sales of
16 tangible personal property and services to a nonprofit volunteer health clinic which
17 primarily treats indigent persons with incomes below 200 percent of the federal poverty
18 level and which property and services are used exclusively by such volunteer health
19 clinic in performing a general treatment function in this state when such volunteer
20 health clinic is a tax exempt organization under the Internal Revenue Code and obtains
21 an exemption determination letter from the commissioner;"

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

23 Said Code section is further amended by replacing "; or" at the end of paragraph (84) with
24 a semicolon, by replacing the period at the end of paragraph (85) with a semicolon, and by
25 adding new paragraphs to read as follows:

