

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:

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;"

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:

1 "(86)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
 2 July 1, 2007, until June 30, 2008, sales of tangible personal property to, or used in
 3 direct connection with the construction of, a performing arts amphitheater facility.

4 (B) As used in this paragraph, the term 'performing arts amphitheater facility' means
 5 a performing arts amphitheater facility owned or operated by an organization which is
 6 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; is
 7 constructed after the effective date of this paragraph; has costs in excess of \$30 million;
 8 has more than 60,000 square feet of space; and has associated facilities, including, but
 9 not limited to, parking.

10 (C) Any person making a sale of tangible personal property for the purpose specified
 11 in this paragraph shall collect the tax imposed on this sale unless the purchaser
 12 furnishes such person with an exemption determination letter issued by the
 13 commissioner certifying that the purchaser is entitled to purchase the tangible personal
 14 property without paying the tax; or

15 (87)(A) Qualified sales of admission tickets, food, beverages, or concessions by an
 16 authority created by local Act that manages a galleria convention center and performing
 17 arts center.

18 (B) For purposes of this paragraph, the term 'qualified sales' means only sales
 19 occurring on or after the effective date of this paragraph and until the total amount of
 20 exempted sales and use tax equals \$3 million. After such total has been reached, no
 21 further exemption shall be allowed under this paragraph."

22 **SECTION 3.**

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

25 **SECTION 4.**

26 All laws and parts of laws in conflict with this Act are repealed.