

SENATE SUBSTITUTE TO HB 413

AS PASSED SENATE

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales
2 and use tax exemptions, so as to provide for an exemption for a limited period of time with
3 respect to sales of personal property to or used in the construction or expansion of a nature
4 center or performing arts amphitheater facility owned or operated by an organization that is
5 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and the
6 construction or expansion of certain tourist attraction facilities; to provide for conditions and
7 limitations; to provide for related matters; to provide an effective date; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales and use tax
11 exemptions, is amended by replacing "; or" with a semicolon at the end of paragraph (84),
12 replacing the period at the end of paragraph (85) with "; or", and by adding a new paragraph
13 to read as follows:
14

15 "(86)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
16 the period commencing on April 1, 2007, and ending on June 30, 2009, sales of tangible
17 personal property to, or used in the construction or expansion of:

18 (i) A nature center owned or operated by an organization which is exempt from
19 taxation under Section 501(c)(3) of the Internal Revenue Code if:

20 (I) Such nature center is constructed on or after the effective date of this paragraph;

21 (II) Such nature center is located on a parcel of at least 120 acres but not more than
22 150 acres; and

23 (III) The aggregate construction costs of such nature center is \$8 million or more;

24 (ii) Any tourist attraction facility constructed on or after the effective date of this
25 paragraph dedicated to representing history through sculpture and art which costs in

1 excess of \$8 million to construct, is greater than 10,000 square feet, and is owned and
2 operated by a nonprofit organization; or

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

8 (B) The total amount of the exemption allowed under division (i) of subparagraph (A)
9 of this paragraph shall not exceed \$350,000.00 in the aggregate.

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

14 SECTION 2.

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

17 SECTION 3.

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