

## SENATE SUBSTITUTE TO HB 162

**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  
2 exemptions from sales and use taxes, so as to exempt from such taxes sales to water and  
3 sewer authorities created by local law; to provide for an exemption for a limited period of  
4 time regarding sales to certain nonprofit volunteer health clinics; to provide for an  
5 exemption for a limited period of time with respect to sales of certain tangible personal  
6 property used in direct connection with the construction of a performing arts amphitheater  
7 facility; to provide for an exemption for a limited period of time with respect to sales of  
8 certain tangible personal property used in direct connection with the construction of a  
9 performing arts center; to provide for procedures, conditions, and limitations; to provide an  
10 effective date; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

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

14 "(6.4) Sales to any local government authority created by local law which has as its  
15 principal purpose the construction and operation of a water and sewer system;"

**SECTION 2.**

16 Said Code section is further amended by adding a new paragraph to read as follows:

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

**SECTION 3.**

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

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

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

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

(87) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from a period which commenced upon the date construction first began until December 31, 2007, sales of tangible personal property to, or used in direct connection with the construction of, a performing arts center managed by the Cobb-Marietta Coliseum and Exhibit Hall Authority, which authority was created by an Act approved March 26, 1980 (Ga. L. 1980, p. 4091), as amended."

**SECTION 4.**

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

**SECTION 5.**

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