

House Bill 162 (AS PASSED HOUSE AND SENATE)

By: Representatives Martin of the 47th, Burkhalter of the 50th, and Jones of the 46th

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

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:
11

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 replacing "; or" at the end of paragraph (84), by replacing
14 the period at the end of paragraph (85) with "; or", and by adding new paragraphs to read as
15 follows:
16

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

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

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

6 (87) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from a
7 period which commenced upon the date construction first began until December 31,
8 2007, sales of tangible personal property to, or used in direct connection with the
9 construction of, a performing arts center managed by a coliseum and exhibit hall
10 authority, which authority was created by a local Act and which performing arts center
11 has costs in excess of \$140 million and which has at least 185,000 square feet of space;
12 or

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

20 **SECTION 2.**

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

23 **SECTION 3.**

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