

House Bill 413 (AS PASSED HOUSE AND SENATE)

By: Representatives Martin of the 47th, Geisinger of the 48th, Willard of the 49th, 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 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; to provide for
6 conditions and limitations; to provide for related matters; to provide an effective date; to
7 repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **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 a semicolon, and adding new
13 paragraphs (86) and (87) to read as follows:

14 "(86)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary,
15 during the period commencing on April 1, 2007, and ending on June 30, 2009, sales of
16 tangible personal property to, or used in the construction or expansion of, a nature
17 center owned or operated by an organization which is exempt from taxation under
18 Section 501(c)(3) of the Internal Revenue Code if:

19 (i) Such nature center is constructed on or after the effective date of this paragraph;
20 (ii) Such nature center is located on a parcel of at least 120 acres but not more than
21 150 acres; and
22 (iii) The aggregate construction costs of such nature center is \$8 million or more.

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

25 (C) Any person making a sale of tangible personal property for a purpose specified in
26 this paragraph shall collect the tax imposed on the sale unless the purchaser provides

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)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, during the period commencing on July 1, 2007, and ending on June 30, 2008, sales of tangible personal property to, or used in the construction or expansion of, 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.

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

SECTION 2.

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

SECTION 3.

20 All laws and parts of laws in conflict with this Act are repealed.