

House Bill 1193

By: Representatives Burkhalter of the 50th and Smith of the 113th

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 change provisions relating to the exemption for
3 sales of property to, or used in the construction of, certain aquariums; to provide for a limited
4 time for an exemption of sales of property used in construction of certain aquarium
5 expansions; to provide for related matters; to provide an effective date; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use taxes, is amended by revising paragraph (76) as follows:

11 "(76)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
12 the effective date of this paragraph June 4, 2003, until January 1, 2007, sales of tangible
13 personal property to, or used in the construction of, an aquarium in this state owned or
14 operated by an organization which is exempt from taxation under Section 501(c)(3) of
15 the Internal Revenue Code.

16 (B) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
17 January 1, 2007, until June 30, 2011, sales of tangible personal property used in the
18 construction of an aquarium expansion in this state owned or operated by an
19 organization which is exempt from taxation under Section 501(c)(3) of the Internal
20 Revenue Code;"

21 **SECTION 2.**

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

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.