

House Bill 1203

By: Representatives Powell of the 29<sup>th</sup> and Bearden of the 68<sup>th</sup>

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 with respect to sales of personal  
3 property to or used in the construction of homes for persons of limited income by a nonprofit  
4 organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue  
5 Code and that works in partnership with people from all walks of life to build or renovate  
6 simple, decent, affordable houses for people in need of adequate shelter; to provide for  
7 conditions and limitations; to provide for related matters; to provide an effective date; to  
8 repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to sales and use tax  
12 exemptions, is amended by replacing "; or" with a semicolon at the end of paragraph (85),  
13 replacing the period at the end of paragraph (86) with "; or", and adding a new paragraph  
14 to read as follows:

15 "(87)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, sales  
16 of tangible personal property used in the construction or renovation of residential  
17 housing to a nonprofit organization which is exempt from taxation under  
18 Section 501(c)(3) of the Internal Revenue Code and that works in partnership with  
19 people from all walks of life to build or renovate simple, decent, affordable houses for  
20 people in need of adequate shelter.

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

1 **SECTION 2.**

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

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.