

The House Committee on Ways and Means offers the following substitute to HB 189:

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 revise and change the exemption with respect
3 to sales of certain tangible personal property for construction of a national infantry museum
4 and heritage park facility; to exempt certain sales to such facility; to exempt certain sales of
5 property used in the construction thereof; to extend the limited duration thereof; to provide
6 an effective date; to repeal conflicting 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 subparagraph (A) of paragraph (84) to read as
11 follows:

12 "(84)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
13 ~~July 1, 2006~~ the effective date of the amendment to this subparagraph, until June 30,
14 ~~2008~~ 2009, sales of tangible personal property ~~used in direct connection with the~~
15 ~~construction of~~ to a national infantry museum and heritage park facility or sales of
16 tangible personal property used in the construction of a national infantry museum and
17 heritage park facility owned or operated by an organization which is exempt from
18 taxation under Section 501(c)(3) of the Internal Revenue Code."

19 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.