

House Bill 1110 (RULES COMMITTEE SUBSTITUTE)

By: Representative Martin of the 47<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  
2 exemptions from sales and use tax, so as to extend for a limited period of time an exemption  
3 with respect to certain sales of eligible food and beverages to a qualified food bank; to  
4 provide for an exemption for a limited period of time with respect to sales of certain tangible  
5 personal property used in direct connection with the construction of a performing arts  
6 amphitheater facility; to provide for a definition; to provide for procedures, conditions, and  
7 limitations; to provide an effective date; to 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 exemptions from  
11 sales and use tax, is amended by revising subparagraph (A) of paragraph (57.1) as follows:

12 "(57.1)(A) From July 1, 2006, until June 30, ~~2008~~ 2010, sales of eligible food and  
13 beverages to a qualified food bank."

14 **SECTION 2.**

15 Said Code section is further amended by deleting "or" at the end of paragraph (85), by  
16 replacing the period at the end of paragraph (86) with "; or", and by adding a new paragraph  
17 to read as follows:

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

21 (B) As used in this paragraph, the term 'performing arts amphitheater facility' means  
22 a performing arts amphitheater facility owned or operated by an organization which is  
23 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; is  
24 constructed after the effective date of this paragraph; has costs in excess of \$30 million;

1 has more than 60,000 square feet of space; and has associated facilities, including, but  
2 not limited to, parking.

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

8 **SECTION 3.**

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

11 **SECTION 4.**

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