

House Bill 129

By: Representatives Lindsey of the 54th, Kaiser of the 59th, and Ashe of the 56th

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 provide for an exemption for a limited period
3 of time with respect to sales of certain tangible personal property to, or used in the renovation
4 or expansion of, a zoological institution; to provide for a definition; to provide for
5 procedures, conditions, and limitations; to provide an effective date; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

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

14 "(87)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
15 July 1, 2009, until July 30, 2015, sales of tangible personal property to, or used in the
16 renovation or expansion of, a zoological institution.

17 (B) As used in this Code section, the term 'zoological institution' means a nonprofit
18 wildlife park, terrestrial institution, or facility which is:

19 (i) Open to the public, that exhibits and cares for a collection of animals, and has
20 received accreditation from the Association of Zoos and Aquariums; and

21 (ii) Located in this state and owned or operated by an organization which is exempt
22 from taxation under Section 501(c)(3) of the Internal Revenue Code.

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

28 **SECTION 2.**

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

31 **SECTION 3.**

32 All laws and parts of laws in conflict with this Act are repealed.