

House Bill 395

By: Representatives Wilkinson of the 52nd, Burkhalter of the 50th, and Martin of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions concerning state sales and use taxes, so as to extend
3 the sales and use tax exemption for certain tangible personal property used in direct
4 connection with the construction of certain symphony halls; to provide for related matters;
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to general provisions concerning state sales and use taxes, is amended by revising
10 paragraph (78) of Code Section 48-8-3, relating to exemptions from sales and use taxes, as
11 follows:

12 "(78)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
13 the effective date of this paragraph until September 1, ~~2009~~ 2015, sales of tangible
14 personal property used in direct connection with the construction of a new symphony
15 hall facility owned or operated by an organization which is exempt from taxation under
16 Section 501(c)(3) of the Internal Revenue Code if the aggregate construction cost of
17 such facility is \$200 million or more.

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

23 **SECTION 2.**

24 All laws and parts of laws in conflict with this Act are repealed.