

House Bill 471

By: Representative Martin of the 47th

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 provide for an exemption for a limited period of
3 time with respect to certain sales of tangible personal property to a qualified government
4 grantee; to provide for procedures, conditions, and limitations; to provide for powers, duties,
5 and authority of the state revenue commissioner; to provide an effective date; to repeal
6 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 tax, is amended by replacing "; or" with a semicolon at the end of paragraph
11 (85); replacing the period at the end of paragraph (86) with "; or"; and by adding a new
12 paragraph to read as follows:

13 "(87)(A) From July 1, 2009, until June 30, 2011, sales of tangible personal property to
14 a qualified government grantee.

15 (B) As used in this paragraph, the term 'qualified government grantee' means any
16 organization located in this state which is exempt from taxation under Section 501(c)(3)
17 of the Internal Revenue Code and which receives funds or grants of federal or state
18 funds from any governmental agency, entity, or subdivision of the State of Georgia.

19 (C) Any person making a sale of tangible personal property to a qualified government
20 grantee shall collect the tax imposed on this sale unless the purchaser furnishes such
21 person with an exemption determination letter issued by the commissioner certifying
22 that the purchaser is entitled to purchase the tangible personal property without paying
23 the tax.

24 (D) The commissioner is authorized to promulgate rules and regulations deemed
25 necessary in order to administer and effectuate this paragraph."

26 **SECTION 2.**

27 This Act shall become effective on July 1, 2009.

28 **SECTION 3.**

29 All laws and parts of laws in conflict with this Act are repealed.