

The House Committee on Ways and Means offers the following substitute to HB 129:

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 from state sales and
3 use tax for a limited period of time with respect to sales of certain tangible personal property
4 used for and in the renovation or expansion of a zoological institution; to provide for a
5 definition; to provide for procedures, conditions, and limitations; to provide an effective date;
6 to repeal conflicting 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 June 30, 2011, sales of tangible personal property used for and 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 consisting primarily of
20 animals other than fish, and has received accreditation from the Association of Zoos
21 and Aquariums; and

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

24 (C) Any person making a sale of tangible personal property for the purpose specified
25 in this paragraph shall collect the tax imposed on this sale unless the purchaser
26 furnishes such person with an exemption determination letter issued by the

27 commissioner certifying that the purchaser is entitled to purchase the tangible personal
28 property without paying the tax.

29 (D) For purposes of this paragraph, the term 'local sales and use tax' means any sales
30 tax, use tax, or local sales and use tax which is levied and imposed in an area consisting
31 of less than the entire state, however authorized, including, but not limited to, such
32 taxes authorized by or pursuant to constitutional amendment; by or pursuant to Section
33 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended, the
34 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or by or pursuant to Article
35 2, 2A, 3, or 4 of this chapter.

36 (E) The exemption provided for in this paragraph shall not apply to any local sales and
37 use tax levied or imposed at any time."

38 **SECTION 2.**

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

41 **SECTION 3.**

42 All laws and parts of laws in conflict with this Act are repealed.