

House Bill 129 (AS PASSED HOUSE AND SENATE)

By: Representatives Lindsey of the 54<sup>th</sup>, Kaiser of the 59<sup>th</sup>, Ashe of the 56<sup>th</sup>, and Rynders of the 152<sup>nd</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 taxes, so as to provide for an exemption for a limited period  
3 of time with respect to sales of certain tangible personal property used for and in the  
4 renovation 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 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 **SECTION 2.**

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

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.