

House Bill 349 (AS PASSED HOUSE AND SENATE)

By: Representatives Burkhalter of the 50<sup>th</sup>, Smyre of the 132<sup>nd</sup>, Brooks of the 63<sup>rd</sup>, Harbin of the 118<sup>th</sup>, Everson of the 106<sup>th</sup>, and others

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 or for the new  
4 construction of, a civil rights museum; to provide for a definition; to provide for procedures,  
5 conditions, and limitations; to provide an effective date; to repeal conflicting laws; and for  
6 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 or for  
16 the new construction of, a civil rights museum.

17 (B) As used in this paragraph, the term 'civil rights museum' means a museum which  
18 is constructed after July 1, 2009; is owned or operated by an organization which is  
19 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; has more  
20 than 70,000 square feet of space; and has associated facilities, including, but not limited  
21 to, special event space and retail space.

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

27 (D) The exemption provided for under subparagraph (A) of this paragraph shall not  
28 apply to sales of tangible personal property that occur after the museum is opened to  
29 the public."

30 **SECTION 2.**

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

33 **SECTION 3.**

34 All laws and parts of laws in conflict with this Act are repealed.