

House Bill 1014

By: Representatives Peake of the 137th, Cooper of the 41st, Wilkinson of the 52nd, and Graves of the 12th

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 state sales and use tax, so as to extend an exemption for a limited period
3 of time regarding sales to certain nonprofit volunteer health clinics; to provide for related
4 matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use tax, is amended by revising paragraph (7.3) as follows:

9 "(7.3) For the period commencing July 1, ~~2008~~ 2010, and ending June 30, ~~2010~~ 2013,
10 sales of tangible personal property and services to a nonprofit volunteer health clinic
11 which primarily treats indigent persons with incomes below 200 percent of the federal
12 poverty level and which property and services are used exclusively by such volunteer
13 health clinic in performing a general treatment function in this state when such volunteer
14 health clinic is a tax exempt organization under the Internal Revenue Code and obtains
15 an exemption determination letter from the commissioner;"

16 style="text-align:center">**SECTION 2**

17 All laws and parts of laws in conflict with this Act are repealed.