

House Bill 1102

By: Representative Smith of the 113<sup>th</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 state sales and use tax, so as to provide for an exemption from state sales  
3 and use tax only for a limited period of time regarding the sale or use of tangible personal  
4 property to certain nonprofit health centers; to provide for an exemption for a limited period  
5 of time regarding sales to certain nonprofit volunteer health clinics; to repeal conflicting  
6 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 state sales and use tax, is amended by revising paragraph (7.05) as follows:

11 "(7.05)(A) For the period commencing on July 1, 2008, and ending on June 30, ~~2010~~  
12 2012, sales of tangible personal property to a nonprofit health center in this state which  
13 has been established under the authority of and is receiving funds pursuant to the  
14 United States Public Health Service Act, 42 U.S.C. Section 254b if such health clinic  
15 obtains an exemption determination letter from the commissioner.

16 (B)(i) For the purposes of this paragraph, the term 'local sales and use tax' shall mean  
17 any sales tax, use tax, or local sales and use tax which is levied and imposed in an  
18 area consisting of less than the entire state, however authorized, including, but not  
19 limited to, such taxes authorized by or pursuant to constitutional amendment; by or  
20 pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as  
21 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or by or  
22 pursuant to Article 2, 2A, 3, or 4 of this chapter.

23 (ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply  
24 to any local sales and use tax levied or imposed at any time."

25 **SECTION 2.**

26 Said Code section is further amended by revising paragraph (7.3) as follows:

27 "(7.3) For the period commencing July 1, 2008, and ending June 30, ~~2010~~ 2012, sales  
28 of tangible personal property and services to a nonprofit volunteer health clinic which  
29 primarily treats indigent persons with incomes below 200 percent of the federal poverty  
30 level and which property and services are used exclusively by such volunteer health  
31 clinic in performing a general treatment function in this state when such volunteer  
32 health clinic is a tax exempt organization under the Internal Revenue Code and obtains  
33 an exemption determination letter from the commissioner;"

34 **SECTION 3.**

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