

House Bill 317

By: Representative Stephens of the 164th

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

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **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, and ending ~~June 30, 2010~~
10 December 31, 2014, sales of tangible personal property and services to a nonprofit
11 volunteer health clinic which primarily treats indigent persons with incomes below 200
12 percent of the federal poverty level and which property and services are used exclusively
13 by such volunteer health clinic in performing a general treatment function in this state
14 when such volunteer health clinic is a tax exempt organization under the Internal
15 Revenue Code and obtains an exemption determination letter from the commissioner;"

16 **SECTION 2.**

17 This Act shall become effective on July 1, 2011.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.