

House Bill 318

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 for a limited period of time an exemption
3 with respect to the use of food which is donated to a qualified nonprofit agency and which
4 is used for hunger relief purposes; to provide an effective date; to repeal conflicting laws;
5 and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use tax, is amended by revising subparagraph (A) of paragraph (57.2) as follows:
10 "(57.2)(A) For the period commencing July 1, 2007, and ending on ~~June 30, 2011~~
11 December 31, 2014, the use of prepared food which is donated to a qualified nonprofit
12 agency and which are used for hunger relief purposes."

13 **SECTION 2.**

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

15 **SECTION 3.**

16 All laws and parts of laws in conflict with this Act are repealed.