

House Bill 331

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 provide for a limited period of time an exemption
3 from state sales and use tax only with respect to certain sales to a qualified job training
4 organization; to provide for procedures, conditions, and limitations; to provide an effective
5 date; to repeal conflicting laws; 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 paragraph (85) as follows:

10 (85)(A) Sales of tangible personal property and services to a qualified job training
11 organization when such organization obtains an exemption determination letter from
12 the commissioner.

13 (B) For the purposes of this paragraph, 'qualified job training organization' means an
14 organization which:

15 (i) Is located in this state;

16 (ii) Is exempt from income taxation under Section 501(c)(3) of the Internal Revenue
17 Code;

18 (iii) Specializes in the retail sale of donated items;

19 (iv) Provides job training and employment services to individuals with workplace
20 disadvantages and disabilities; and

21 (v) Uses a majority of its revenues for job training and placement programs.

22 (C)(i) For the purposes of this paragraph, the term 'local sales and use tax' shall mean
23 any sales tax, use tax, or local sales and use tax which is levied and imposed in an
24 area consisting of less than the entire state, however authorized, including, but not
25 limited to, such taxes authorized by or pursuant to constitutional amendment; by or
26 pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as

27 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or
28 pursuant to Article 2 of this chapter; by or pursuant to Article 2A of this chapter; by
29 or pursuant to Part 1 of Article 3 of this chapter; by or pursuant to Part 2 of Article 3
30 of this chapter; or by or pursuant to Article 4 of this chapter.

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

33 (D) The commissioner shall promulgate any rules and regulations necessary to
34 implement and administer this paragraph.

35 (E) This paragraph shall stand repealed in its entirety on December 31, 2014

36 Repealed;"

37 **SECTION 2.**

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

39 **SECTION 3.**

40 All laws and parts of laws in conflict with this Act are repealed.