

House Bill 333

By: Representative Stephens of the 164<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 sales and use tax, so as to extend for a limited period of time an exemption  
3 with respect to the use of food donated for disaster relief purposes; to provide an effective  
4 date; to 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 sales and use tax, is amended by revising subparagraph (A) of paragraph (57.3) as follows:  
9 "(57.3)(A) For the period commencing July 1, 2007, and ending on ~~June 30, 2011~~  
10 December 31, 2014, the use of prepared food which is donated following a natural  
11 disaster and which are used for disaster relief purposes."

12 **SECTION 2.**

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

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.