

House Bill 359

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 state sales and use tax, so as to provide for an exemption from state sales
3 and use tax only with respect to certain sales to qualified job training organizations; to
4 provide for a definition; to provide for 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 state sales and use tax, is amended by deleting "or" at the end of paragraph (90), by replacing
10 the period at the end of paragraph (91) with "; or", and by adding a new paragraph to read
11 as follows:

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

15 (B) For purposes of this paragraph, 'qualified job training organization' means an
16 organization which:

17 (i) Is located in this state;

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

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

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

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

24 (C)(i) For the purposes of this paragraph, the term 'local sales and use tax' shall mean
25 any sales tax, use tax, or local sales and use tax which is levied and imposed in an
26 area consisting of less than the entire state, however authorized, including, but not

27 limited to, such taxes authorized by or pursuant to constitutional amendment; by or
28 pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as
29 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; by or
30 pursuant to Article 2, Article 2A, Part 1 of Article 3, Part 2 of Article 3, Article 4, or
31 Article 5 of this chapter.

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

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

36 **SECTION 2.**

37 This Act shall become effective July 1, 2011.

38 **SECTION 3.**

39 All laws and parts of laws in conflict with this Act are repealed.