

House Bill 379

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 an exemption from state sales and use
3 tax only for a limited period of time regarding the sale or use of tangible personal property
4 to certain nonprofit health centers; 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 (7.05) as follows:
10 "(7.05)(A) For the period commencing on July 1, ~~2008~~ 2011, and ending on
11 June 30, ~~2010~~ 2013, sales of tangible personal property to a nonprofit health center in
12 this state which has been established under the authority of and is receiving funds
13 pursuant to the United States Public Health Service Act, 42 U. S. C. Section 254b if
14 such health clinic obtains an exemption determination letter from the commissioner."

15 **SECTION 2.**

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

17 **SECTION 3.**

18 All laws and parts of laws in conflict with this Act are repealed.