

House Bill 546

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 extend for a limited period of time an exemption  
3 with respect to sales of tangible property used for and in the renovation or expansion of a  
4 zoological institution; to provide for procedures, conditions, and limitations; to provide an  
5 effective 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 subparagraph (A) of paragraph (87) as follows:  
10 "(87)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from  
11 July 1, 2009, until June 30, ~~2011~~ 2013, sales of tangible personal property used for and  
12 in the renovation or expansion of a zoological institution."

13 **SECTION 2.**

14 This Act shall become effective upon its approval by the Governor or upon its becoming law  
15 without such approval.

16 **SECTION 3.**

17 All laws and parts of laws in conflict with this Act are repealed.