

ADOPTED

Senators Williams of the 19th and Henson of the 41st offered the following amendment:

1 *Amend the Senate Finance Committee substitute to HB 117 (LC 21 1277S) by replacing line*
2 *7 with the following:*

3 sales tax upon certain health care services; to exempt certain health care services from joint
4 sales and use tax; to provide for related matters; to provide an

5 *By replacing lines 55 through 59 with the following:*

6 "(H) Charges made for services by a person which are the subject of a referral from a
7 SOURCE Case Management Provider. This subparagraph shall stand repealed

8 *By replacing lines 65 through 69 with the following:*

9 of, arrangement for, or coordination of long-term care services, including nursing home
10 services by a SOURCE Case Management Provider."

11 *By replacing lines 74 and 75 with the following:*

12 provide enhanced case management services."

13 *By redesignating Sections 5 and 6 as Sections 7 and 8, respectively, and by inserting after*
14 *line 75 the following:*

SECTION 5.

16 Said title is further amended by revising Code Section 48-8-82, relating to authorization of
17 counties and municipalities to impose joint sales and use tax, rate, and applicability to sales
18 of motor fuels and food and beverages, as follows:

19 "48-8-82.

20 When the imposition of a joint county and municipal sales and use tax is authorized
21 according to the procedures provided in this article within a special district, the county
22 whose geographical boundary is conterminous with that of the special district and each
23 qualified municipality located wholly or partially within the special district shall levy a
24 joint sales and use tax at the rate of 1 percent. Except as to rate, the joint tax shall
25 correspond to the tax imposed and administered by Article 1 of this chapter. No item or
26 transaction which is not subject to taxation by Article 1 of this chapter shall be subject to
27 the tax levied pursuant to this article, except that the joint tax provided in this article shall
28 be applicable to sales of motor fuels as prepaid local tax as that term is defined in Code
29 Section 48-8-2 and shall be applicable to the sale of food and food ingredients and

30 alcoholic beverages only to the extent provided for in paragraph (57) of Code Section
31 48-8-3; provided, however, that the joint sales and use tax authorized by this article shall
32 not be applicable to retail sales within the meaning of subparagraph (H) of paragraph (31)
33 of Code Section 48-8-2."

34 **SECTION 6.**

35 Said title is further amended in Code Section 48-8-110.1, relating to authorization for county
36 special purpose local option sales tax, subjects of taxation, and applicability to sales of motor
37 fuels and food and beverages, by adding a new subsection to read as follows:

38 "(d) The joint sales and use tax authorized by this article shall not be applicable to retail
39 sales within the meaning of subparagraph (H) of paragraph (31) of Code Section 48-8-2."