

House Bill 1104

By: Representative Sims of the 169<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 taxes, so as to provide an exemption for raffles conducted by  
3 certain nonprofit organizations; to provide for related matters; to provide for 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 taxes, is amended by deleting "or" at the end of paragraph (90), deleting the  
9 period and inserting "; or" at the end of paragraph (91), and adding a new paragraph to read  
10 as follows:

11 "(92) The proceeds of a raffle conducted or operated by an organization which is exempt  
12 from taxation under Section 501(c)(3) of the Internal Revenue Code. As used in this  
13 paragraph, 'raffle' means any scheme or procedure whereby one or more prizes are  
14 distributed by chance among persons who have paid or promised consideration for a  
15 chance to win such prize."

16 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.