

The House Committee on Ways and Means offers the following substitute to HB 379:

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 a new exemption from state sales and
3 use tax only for a limited period of time regarding the sale or use of tangible personal
4 property to certain nonprofit health centers; to provide an effective date; to repeal conflicting
5 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 (7.05) as follows:
10 "(7.05)(A) For the period commencing on July 1, ~~2008~~ 2012, and ending on
11 ~~June 30, 2010~~ December 31, 2015, sales of tangible personal property to a nonprofit
12 health center in this state which has been established under the authority of and is
13 receiving funds pursuant to the United States Public Health Service Act, 42 U. S. C.
14 Section 254b if such health clinic obtains an exemption determination letter from the
15 commissioner."

16 **SECTION 2.**

17 This Act shall become effective on July 1, 2012.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.