

House Bill 318 (COMMITTEE SUBSTITUTE)

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 a new exemption with respect to the use
3 of food which is donated to a qualified nonprofit agency and which is used for hunger relief
4 purposes; to provide an effective 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 tax, is amended by revising subparagraph (A) of paragraph (57.2) as follows:
9 "(57.2)(A) For the period commencing July 1, ~~2007~~ 2012, and ending on June 30, ~~2011~~
10 2015, the use of prepared food which is donated to a qualified nonprofit agency and
11 which are used for hunger relief purposes."

12 **SECTION 2.**

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

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.