

House Bill 193

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 from state sales and use
3 tax only for a limited period of time regarding the sale or use of tangible personal property
4 to certain nonprofit health centers; to provide a new exemption for a limited period of time
5 with respect to certain nonprofit volunteer health clinics; to provide a new exemption for a
6 limited period of time with respect to certain sales of eligible food and beverages to a
7 qualified food bank; to provide a new exemption for a limited period of time with respect to
8 the use of food which is donated to a qualified nonprofit agency and which is used for hunger
9 relief purposes; to provide a new exemption for a limited period of time with respect to the
10 use of food donated for disaster relief purposes; to provide an effective date; to repeal
11 conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 style="text-align:center">**SECTION 1.**

14 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
15 sales and use tax, is amended by revising subparagraph (A) of paragraph (7.05),
16 paragraph (7.3), subparagraph (A) of paragraph (57.1), subparagraph (A) of paragraph (57.2),
17 and subparagraph (A) of paragraph (57.3) as follows:

18 "(7.05)(A) For the period commencing on July 1, ~~2008~~ 2013, and ending on
19 ~~June 30, 2010~~ July 1, 2016, sales of tangible personal property to a nonprofit health
20 center in this state which has been established under the authority of and is receiving
21 funds pursuant to the United States Public Health Service Act, 42 U. S. C. Section 254b
22 if such health clinic obtains an exemption determination letter from the commissioner."

23 "(7.3) For the period commencing July 1, ~~2008~~ 2013, and ending ~~June 30, 2010~~ July 1,
24 2016, sales of tangible personal property and services to a nonprofit volunteer health
25 clinic which primarily treats indigent persons with incomes below 200 percent of the
26 federal poverty level and which property and services are used exclusively by such

27 volunteer health clinic in performing a general treatment function in this state when such
28 volunteer health clinic is a tax exempt organization under the Internal Revenue Code and
29 obtains an exemption determination letter from the commissioner;"

30 "(57.1)(A) From July 1, ~~2006~~ 2013, until June 30, ~~2010~~ 2016, sales of food and food
31 ingredients to a qualified food bank."

32 "(57.2)(A) For the period commencing July 1, ~~2007~~ 2013, and ending on June 30, ~~2011~~
33 2016, the use of prepared food which is donated to a qualified nonprofit agency and
34 which ~~are~~ is used for hunger relief purposes."

35 "(57.3)(A) For the period commencing July 1, ~~2007~~ 2013, and ending on June 30, ~~2011~~
36 2016, the use of prepared food which is donated following a natural disaster and which
37 ~~are~~ is used for disaster relief purposes."

38 **SECTION 2.**

39 This Act shall become effective on July 1, 2013.

40 **SECTION 3.**

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