

House Bill 933 (AS PASSED HOUSE AND SENATE)

By: Representatives Atwood of the 179th, Knight of the 130th, Stephens of the 164th, Williams of the 168th, Watson of the 166th, and others

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 remove the sunset for the exemption regarding
3 the sale or use of certain property used in the maintenance or repair of certain aircraft; to
4 provide for an exemption for a civil rights museum; to repeal conflicting laws; and for other
5 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 taxes, is amended by revising paragraphs (86) and (88) as follows:

10 ~~"(86) For the period commencing on July 1, 2007, and ending on June 30, 2015, the The~~
11 ~~sale or use of engines, parts, equipment, and other tangible personal property used in the~~
12 ~~maintenance or repair of aircraft when such engines, parts, equipment, and other tangible~~
13 ~~personal property are installed on such aircraft that is being repaired or maintained in this~~
14 ~~state, so long as such aircraft is not registered in this state;"~~

15 "(88)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
16 July 1, 2009, until July 30, 2015, sales of tangible personal property to, or used in or for
17 the new construction of, a civil rights museum.

18 (B) As used in this paragraph, the term 'civil rights museum' means a museum which
19 is constructed after July 1, 2009; is owned or operated by an organization which is
20 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; has more
21 than ~~70,000~~ 40,000 square feet of space; and has associated facilities, including, but not
22 limited to, special event space and retail space.

23 (C) Any person making a sale of tangible personal property for the purpose specified
24 in this paragraph shall collect the tax imposed on this sale unless the purchaser
25 furnishes such person with an exemption determination letter issued by the

26 commissioner certifying that the purchaser is entitled to purchase the tangible personal
27 property without paying the tax.

28 (D) The exemption provided for under subparagraph (A) of this paragraph shall not
29 apply to sales of tangible personal property that occur after the museum is opened to
30 the public;"

31 **SECTION 2.**

32 All laws and parts of laws in conflict with this Act are repealed.