15 LC 28 7425

House Bill 238

By: Representatives Harbin of the 122<sup>nd</sup>, Wilkinson of the 52<sup>nd</sup>, Geisinger of the 48<sup>th</sup>, Sims of the 123<sup>rd</sup>, Parrish of the 158<sup>th</sup>, 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 state
- 2 sales and use tax exemptions, so as to provide a sales tax exemption for tangible personal
- 3 property used for or in the renovation or expansion of an aquarium owned or operated by an
- 4 organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue
- 5 Code; to provide for related matters; to repeal conflicting 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 state sales and
- 9 use tax exemptions, is amended by revising paragraph (76) as follows:
- 10 "(76) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
- June 4, 2003 July 1, 2015, until January 1, 2007 2017, sales of tangible personal property
- 12 to, or used for or in the construction renovation or expansion of, an aquarium owned or
- operated by an organization which is exempt from taxation under Section 501(c)(3) of
- the Internal Revenue Code;".

15 SECTION 2.

16 All laws and parts of laws in conflict with this Act are repealed.