

House Bill 390

By: Representatives Duncan of the 26th, Knight of the 130th, Kelley of the 16th, Carson of the 46th, Rutledge of the 109th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding the state sales and use tax, so as to create an
3 exemption for certain food and food ingredients; to provide for related matters; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to
8 general provisions regarding the state sales and use tax, is amended by revising paragraphs
9 (57.2) and (57.3) of Code Section 48-8-3, relating to exemptions from state sales and use
10 taxes, as follows:

11 "(57.2)(A) For the period commencing July 1, ~~2007~~ 2015, and ending on June 30, ~~2011~~
12 2020, the use of ~~prepared~~ food and food ingredients which is donated to a qualified
13 nonprofit agency and which is used for hunger relief purposes.

14 (B) As used in this paragraph, the term 'qualified nonprofit agency' means any entity
15 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code
16 and which provides hunger relief.

17 (C) For the purposes of this paragraph, the term 'food and food ingredients' as defined
18 in Code Section 48-8-2 shall not include drugs or over-the-counter drugs.

19 (D) The commissioner is authorized to promulgate rules and regulations deemed
20 necessary in order to administer and effectuate this paragraph;

21 (57.3)(A) For the period commencing July 1, ~~2007~~ 2015, and ending on June 30, ~~2011~~
22 2020, the use of ~~prepared~~ food and food ingredients which is donated following a
23 natural disaster and which is used for disaster relief purposes.

24 (B) For the purposes of this paragraph, the term 'food and food ingredients' as defined
25 in Code Section 48-8-2 shall not include drugs or over-the-counter drugs.

