

House Bill 763

By: Representatives Houston of the 170th, Harrell of the 106th, Knight of the 130th, Carter of the 175th, Nimmer of the 178th, 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 remove the sunset
3 for the exemption regarding certain food and food ingredients; to provide for related matters;
4 to repeal 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 (57.1) and (57.2) of Code Section 48-8-3, relating to exemptions from state sales and use
10 taxes, as follows:

11 "(57.1)(A) ~~From July 1, 2014, until June 30, 2016, sales~~ Sales of food and food
12 ingredients to a qualified food bank.

13 (B) As used in this paragraph, the term 'qualified food bank' means any food bank
14 which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code
15 and which is operated primarily for the purpose of providing hunger relief to low
16 income persons residing in this state.

17 (C) The commissioner is authorized to promulgate rules and regulations deemed
18 necessary in order to administer and effectuate this paragraph;

19 (57.2)(A) ~~For the period commencing July 1, 2015, and ending on June 30, 2020, the~~
20 The use of food and food ingredients which is donated to a qualified nonprofit agency
21 and which is used for hunger relief purposes.

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

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

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

29 **SECTION 2.**

30 All laws and parts of laws in conflict with this Act are repealed.