

House Bill 836

By: Representatives Carter of the 175th, Cheokas of the 138th, Abrams of the 89th, Knight of the 130th, Williams of the 119th, 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 tax, so as to provide a new exemption from state sales and use
3 tax for a limited period of time regarding property used in renovation and rehabilitation of
4 affordable housing; to provide for related matters; to provide an effective date; to repeal
5 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 exemptions from
9 sales and use tax, is amended by deleting "or" at the end of paragraph (95), by deleting the
10 period and adding "; or" at the end of paragraph (96), and by adding a new paragraph to read
11 as follows:

12 "(97) For the period commencing on July 1, 2016, and ending on June 30, 2018, sales of
13 tangible personal property used in direct connection with the construction, renovation,
14 and rehabilitation of affordable housing by an organization which is exempt from taxation
15 under Section 501(c)(3) of the Internal Revenue Code and is recognized as a bona fide
16 nonprofit organization by the Georgia Department of Revenue."

17 **SECTION 2.**

18 This Act shall become effective on July 1, 2016.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.