

House Bill 924

By: Representatives Epps of the 144th, Stephens of the 164th, Peake of the 141st, Dickey of the 140th, Randall of the 142nd, 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 for a limited period of time an exemption
3 from state sales and use tax only with respect to certain sales to a qualified job training
4 organization; to provide for procedures, conditions, and limitations; to provide an effective
5 date and sunset date; 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 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)(A) Sales of tangible personal property and services to a qualified job training
13 organization when such organization obtains an exemption determination letter from
14 the commissioner.

15 (B) For the purposes of this paragraph, the term 'qualified job training organization'
16 means an organization which:

17 (i) Is located in this state;

18 (ii) Is exempt from income taxation under Section 501(c)(3) of the Internal Revenue
19 Code;

20 (iii) Specializes in the retail sale of donated items;

21 (iv) Provides job training and employment services to individuals with workplace
22 disadvantages and disabilities, including, but not limited to, Reentry Citizens, people
23 with disabilities, and veterans; and

24 (v) Uses a majority of its revenues for job training and placement programs.

25 (C)(i) For the purposes of this paragraph, the term 'local sales and use tax' means any
26 sales tax, use tax, or local sales and use tax which is levied and imposed in an area

27 consisting of less than the entire state, however authorized, including, but not limited
28 to, such taxes authorized by or pursuant to constitutional amendment; by or pursuant
29 to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as amended,
30 the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or by or pursuant to
31 Article 2, Article 2A, Part 1 or Part 2 of Article 3, Article 4, or Article 5 of this
32 chapter.

33 (ii) The exemption provided for in subparagraph (A) of this paragraph shall not apply
34 to any local sales and use tax levied or imposed at any time.

35 (D) The commissioner shall promulgate any rules and regulations necessary to
36 implement and administer this paragraph."

37 **SECTION 2.**

38 This Act shall become effective on July 1, 2017, and sunset on July 1, 2020.

39 **SECTION 3.**

40 All laws and parts of laws in conflict with this Act are repealed.