

House Bill 723

By: Representatives Watson of the 172nd, McCall of the 33rd, Jasperse of the 11th, Hawkins of the 27th, Frye of the 118th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to create an exemption from state sales and use tax for certain veterinary
3 diagnostic and disease monitoring services; 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 **SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
8 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use
9 taxes, by deleting "or" at the end of subparagraph (E) of paragraph (99), by replacing the
10 period with "; or" at the end of subparagraph (C) of paragraph (100), and by adding a new
11 paragraph to read as follows:

12 "(101) Sales to or by any nonprofit organization which has as its primary purpose
13 providing veterinary diagnostic and disease monitoring services if such organization
14 qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue
15 Code."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.