

House Bill 841

By: Representatives Lott of the 122<sup>nd</sup>, Cooper of the 43<sup>rd</sup>, Boddie of the 62<sup>nd</sup>, Smyre of the 135<sup>th</sup>, LaRiccia of the 169<sup>th</sup>, 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 exempt sales of tangible personal property and  
3 services to organ procurement organizations from sales and use tax; to provide for an annual  
4 report; to provide for related matters; to provide for applicability; to provide for automatic  
5 repeal; 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 revising paragraph (7) as follows:

10 "(7) Sales of tangible personal property and services to a nonprofit licensed nursing  
11 home, nonprofit licensed in-patient hospice, organ procurement organization as defined  
12 in Code Section 44-5-141, or a nonprofit general or mental hospital used exclusively by  
13 such nursing home, in-patient hospice, organ procurement organization, or hospital in  
14 performing a general nursing home, in-patient hospice, organ procurement organization,  
15 hospital, or mental hospital treatment function in this state when such nursing home,  
16 in-patient hospice, organ procurement organization, or hospital is a tax exempt  
17 organization under the Internal Revenue Code and obtains an exemption determination  
18 letter from the commissioner. Each organ procurement organization exempt under this  
19 paragraph shall submit an annual report to the department which includes the number of  
20 transplants facilitated by such organization in the previous calendar year and the number  
21 of Georgia residents who were donors and who were recipients of a transplant facilitated  
22 by such organization in the previous calendar year;"

23 **SECTION 2.**

24 This Act shall be applicable to all taxable years beginning on or after January 1, 2018. This  
25 Act shall be automatically repealed December 31, 2022.

26

**SECTION 3.**

27 All laws and parts of laws in conflict with this Act are repealed.