

The Senate Committee on Rules offered the following substitute to HB 85:

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 tax, so as to exempt sales to organ procurement organizations from sales and use tax;
3 to provide for an annual report; provide for an exemption for charges related to memberships
4 in certain clubs or organizations; to redefine the term "municipality" in relation to water and
5 sewer projects and costs tax (MOST); to provide for related matters; to provide for sunset;
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use tax, is amended by revising paragraphs (46) and (90) as follows:

11 "(46) For the period beginning July 1, 2019, and ending December 31, 2025, sales Sales
12 to blood banks and organ procurement organizations as defined in Code Section 44-5-141
13 having a nonprofit status pursuant to Section 501(c)(3) of the Internal Revenue Code,
14 Each organ procurement organization exempt under this paragraph shall submit an annual
15 report to the Department of Community Health which includes the number of donors and
16 transplants facilitated by such organization in the organization's previous fiscal year;"

17 "(90) Charges for initiation in and membership to a club or organization if such
18 membership provides the purchaser with the right to access for a term of one year or more
19 a facility that is designed primarily for the enhancement of physical fitness or shooting
20 sports and is operated by such club or organization Reserved;"

21 **SECTION 2.**

22 Said chapter is further amended by revising paragraph (3) of Code Section 48-8-200, relating
23 to definitions regarding water and sewer projects and costs tax (MOST), as follows:

24 "(3) 'Municipality' means:

- 25 (A) A a municipality in which the average waste-water flow of such municipality is not
26 less than 85 million gallons per day; or
27 (B) A municipality that operates a waste-water system that interconnects with the
28 waste-water system of a municipality that has an average waste-water flow that is not
29 less than 85 million gallons per day."

30

SECTION 3.

31 All laws and parts of laws in conflict with this Act are repealed.