

House Bill 1044

By: Representative Carson of the 46<sup>th</sup>

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 repeal a sunset provision regarding a tax exemption for  
3 noncommercial written materials of certain nonprofit organizations; to provide for related  
4 matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
8 taxes, is amended by revising paragraph (101) of Code Section 48-8-3, relating to  
9 exemptions, as follows:

10 "(101)(A) The sale or use of noncommercial written materials or mailings by an  
11 organization which is exempt from taxation under Section 501(c)(3) of the Internal  
12 Revenue Code, if the organization is located in this state and provides such materials  
13 to charity supporters for educational, charitable, religious, or fundraising purposes, to  
14 the extent provided in subparagraph (B) of this paragraph.

15 (B) This exemption shall apply from July 1, 2018, until July 1, ~~2021~~ 2026. A  
16 qualifying organization must pay sales and use tax on all purchases and uses of tangible  
17 personal property and may obtain the benefit of this exemption from sales and use taxes  
18 by filing a claim for refund of tax paid on qualifying items. All refunds made pursuant  
19 to this paragraph shall not include interest;"

20 style="text-align:center">**SECTION 2.**

21 All laws and parts of laws in conflict with this Act are repealed.