House Bill 1744 (AS PASSED HOUSE AND SENATE)

By: Representatives Graves of the 106th and Royal of the 140th

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, so as to provide for an exemption with respect to certain sales to or by certain nonprofit organizations engaged primarily in providing child services; to provide for conditions and limitations; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from state sales and use tax, is amended by striking paragraph (41) and inserting in its place a new paragraph (41) to read as follows:

"(41) Sales of tangible personal property and services to ~~orphans' homes located in this state and operated as nonprofit corporations~~ or by a child-caring institution as defined in paragraph (1) of Code Section 49-5-3, as amended; a child-placing agency as defined in paragraph (2) of Code Section 49-5-3, as amended; or a maternity home as defined in paragraph (14) of Code Section 49-5-3, as amended, when such institution, agency, or home is engaged primarily in providing child services and is a nonprofit, tax exempt organization under Section 501(c)(3) of the Internal Revenue Code and obtains an exemption determination letter from the commissioner;".

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.