Senate Bill 545

By: Senators Mullis of the 53rd, Thomas of the 54th, Douglas of the 17th, Balfour of the 9th, Heath of the 31st and others

AS PASSED

A BILL TO BE ENTITLED
AN ACT

To amend Code Section 16-12-51 of the Official Code of Georgia Annotated, relating to definitions regarding bingo games, so as to provide a definition of nonprofit, tax-exempt organization; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Code Section 16-12-51 of the Official Code of Georgia Annotated, relating to definitions regarding bingo games, is amended by adding a new paragraph (3.1) to read as follows:

"(3.1) 'Nonprofit, tax-exempt organization' means an organization, association, corporation, or other legal entity which has been determined by the federal Internal Revenue Service to be exempt from taxation under federal tax law and has been determined by the Georgia Department of Revenue to be exempt from taxation under the tax laws of this state; which is organized or incorporated in this state or authorized to do business in this state; and which uses the proceeds from any bingo games conducted by such organization solely within this state."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.