

House Bill 428

By: Representative Stephens of the 164th

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 sales and use taxes, so as to extend a sales tax exemption for materials to be used in certain construction projects of zoological institutions; to provide for an effective date; 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 sales and use taxes, is amended by revising paragraph (87) as follows:

"(87)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from July 1, ~~2013~~ 2016, until June 30, ~~2015~~ 2018, sales of tangible personal property used for and in the renovation or expansion of a zoological institution.

(B) As used in this paragraph, the term 'zoological institution' means a nonprofit wildlife park, terrestrial institution, or facility which:

(i) Is open to the public, exhibits and cares for a collection consisting primarily of animals other than fish, and has received accreditation from the Association of Zoos and Aquariums; and

(ii) Is located in this state and owned or operated by an organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

(C) Any person making a sale of tangible personal property for the purpose specified in this paragraph shall collect the tax imposed on this sale unless the purchaser furnishes such person with an exemption determination letter issued by the commissioner certifying that the purchaser is entitled to purchase the tangible personal property without paying the tax;"

SECTION 2.

This Act shall become effective on July 1, 2015.

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SECTION 3.

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All laws and parts of laws in conflict with this Act are repealed.