

House Bill 890

By: Representatives Carson of the 46th, Martin of the 49th, and Blackmon of the 146th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxes, so as to extend the sunset provision for an exemption
3 from state and local sales and use taxes for the sale or use of certain noncommercial written
4 materials or mailings by certain nonprofit organizations; to provide for related matters; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use taxes, is amended by revising paragraph (101) 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, ~~2026~~ 2031. A
16 qualifying organization ~~must~~ shall pay sales and use tax on all purchases and uses of

17 tangible personal property and may obtain the benefit of this exemption from sales and
18 use taxes by filing a claim for refund of tax paid on qualifying items. ~~All~~ No refunds
19 made pursuant to this paragraph shall not include interest;"

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SECTION 2.

21 All laws and parts of laws in conflict with this Act are repealed.