

House Bill 1279

By: Representatives Carson of the 46th, Yearata of the 152nd, Mathis of the 133rd, Cameron of the 1st, Gambill of the 15th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions relative to state sales and use taxes, so as to extend
3 the sunset for use of noncommercial written materials or mailings by certain tax exempt
4 organizations; to provide for related matters; to provide for an effective date; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to general provisions relative to state sales and use taxes, is amended in Code Section
10 48-8-3, relating to exemptions, by revising subparagraph (B) of paragraph (101) as follows:

11 "(B) This exemption shall apply from July 1, 2018, until ~~July 1, 2026~~ July 1, 2031. A
12 qualifying organization ~~must~~ shall pay sales and use tax on all purchases and uses of
13 tangible personal property and may obtain the benefit of this exemption from sales and
14 use taxes by filing a claim for refund of tax paid on qualifying items. ~~All~~ No refunds
15 made pursuant to this paragraph shall ~~not~~ include interest;"

16 **SECTION 2.**

17 This Act shall become effective upon its approval by the Governor or upon its becoming law
18 without such approval.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.