

House Bill 391

By: Representatives Smith of the 134th, Smyre of the 135th, Abrams of the 89th, Harbin of the 122nd, Taylor of the 173rd, and others

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 tax, so as to provide a new exemption from state sales and use
3 tax only for a limited period of time regarding the sale or use of tangible personal property
4 to certain nonprofit health centers; to provide a new exemption for a limited period of time
5 with respect to certain nonprofit volunteer health clinics; to provide an effective date; to
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
10 sales and use tax, is amended by revising subparagraph (A) of paragraph (7.05) and
11 paragraph (7.3) as follows:

12 "(7.05)(A) For the period commencing on July 1, ~~2008~~ 2015, and ending on June 30,
13 ~~2010~~ 2018, sales of tangible personal property to a nonprofit health center in this state
14 which has been established under the authority of and is receiving funds pursuant to the
15 United States Public Health Service Act, 42 U. S. C. Section 254b if such health clinic
16 obtains an exemption determination letter from the commissioner."

17 "(7.3) For the period commencing July 1, ~~2008~~ 2015, and ending June 30, ~~2010~~ 2018,
18 sales of tangible personal property and services to a nonprofit volunteer health clinic
19 which primarily treats indigent persons with incomes below 200 percent of the federal
20 poverty level and which property and services are used exclusively by such volunteer
21 health clinic in performing a general treatment function in this state when such volunteer
22 health clinic is a tax exempt organization under the Internal Revenue Code and obtains
23 an exemption determination letter from the commissioner;"

24 **SECTION 2.**

25 This Act shall become effective on July 1, 2015.

26

SECTION 3.

27 All laws and parts of laws in conflict with this Act are repealed.