

The House Committee on Ways and Means offers the following substitute to SB 119:

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 exempt sales to organ procurement organizations
3 from sales and use tax; to provide for an annual report; to provide for related matters; to
4 provide for applicability; to provide for automatic repeal; to repeal conflicting laws; and for
5 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 tax, is amended by revising paragraph (46) as follows:

10 "(46) Sales to blood banks and organ procurement organizations as defined in Code
11 Section 44-5-141 having a nonprofit status pursuant to Section 501(c)(3) of the Internal
12 Revenue Code. Each organ procurement organization exempt under this paragraph shall
13 submit an annual report to the Department of Community Health which includes the
14 number of donors and transplants facilitated by such organization in the organization's
15 previous fiscal year;"

16 **SECTION 2.**

17 This Act shall be applicable to all taxable years beginning on or after January 1, 2020. This
18 Act shall be automatically repealed December 31, 2025.

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.