

House Bill 168 (AS PASSED HOUSE AND SENATE)

By: Representatives Taylor of the 173rd, Parrish of the 158th, Newton of the 123rd, Hawkins of the 27th, Corbett of the 174th, 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 extend an exemption from sales and use tax for
3 five additional years regarding the sale or use of tangible personal property to certain
4 nonprofit health centers; to extend an exemption for five additional years with respect to
5 certain nonprofit volunteer health clinics; to provide for related matters; to repeal conflicting
6 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 subparagraph (A) of paragraph (7.3) as follows:

12 "(7.05)(A) For the period commencing on July 1, 2015, and ending on June 30, ~~2019~~
13 2024, sales of tangible personal property to a nonprofit health center in this state which
14 has been established under the authority of and is receiving funds pursuant to the United
15 States Public Health Service Act, 42 U. S. C. Section 254b if such health clinic obtains
16 an exemption determination letter from the commissioner."

17 "(7.3)(A) For the period commencing July 1, 2015, and ending June 30, ~~2019~~ 2024, sales
18 of tangible personal property and services to a nonprofit volunteer health clinic which
19 primarily treats indigent persons with incomes below 200 percent of the federal poverty
20 level and which property and services are used exclusively by such volunteer health clinic
21 in performing a general treatment function in this state when such volunteer health clinic
22 is a tax exempt organization under the Internal Revenue Code and obtains an exemption
23 determination letter from the commissioner."

24 **SECTION 2.**

25 All laws and parts of laws in conflict with this Act are repealed.