

House Bill 1278

By: Representatives Bentley of the 139<sup>th</sup>, Stephens of the 164<sup>th</sup>, and Smyre of the 135<sup>th</sup>

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 of tangible personal property to or  
3 used in or for the renovation or expansion of certain museums; to define a term; to provide  
4 for limitations; to provide for automatic repeal; to provide for related matters; to provide for  
5 an effective date; to 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 tax, is amended by revising paragraph (77) as follows:

10 "(77)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from  
11 July 1, 2022, until July 30, 2025, sales of tangible personal property to or used in or for  
12 the renovation or expansion of a civil rights museum.

13 (B) As used in this paragraph, the term 'civil rights museum' means any museum that  
14 was constructed after July 1, 2009, is larger than 40,000 square feet, and contains  
15 special event space and retail space, provided that such museum is owned or operated

16 by an organization which is exempt from taxation under Section 501(c)(3) of the  
17 Internal Revenue Code.

18 (C) Any person making a sale of tangible personal property for the purpose specified  
19 in this paragraph shall collect the tax imposed on this sale unless the purchaser  
20 furnishes such person with an exemption determination letter issued by the  
21 commissioner certifying that the purchaser is entitled to purchase the tangible personal  
22 property without paying the tax.

23 (D) The exemption allowed by this paragraph shall not apply to a transaction that  
24 occurs on or after the date when a civil rights museum opens to the public following the  
25 renovation or expansion required by this paragraph.

26 (E) This paragraph shall stand repealed and reserved on August 1, 2025 Reserved;"

27 **SECTION 2.**

28 This Act shall become effective on July 1, 2022.

29 **SECTION 3.**

30 All laws and parts of laws in conflict with this Act are repealed.