

Senate Bill 566

By: Senators Harbison of the 15th and Robertson of the 29th

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 taxes, so as to exempt sales to or by certain nonprofit
3 organizations that provide home repair assistance to veterans; to provide for related matters;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by striking "or" at the end of paragraph (103), by striking the
9 period and substituting in lieu thereof "; or" at the end of paragraph (104), and by adding a
10 new paragraph to read as follows:

11 "(105) Sales of tangible personal property to any nonprofit organization in Georgia that
12 has as its primary purpose providing home repair assistance to veterans if such
13 organization qualifies as a tax-exempt organization under Section 501(c)(3) of the
14 Internal Revenue Code."

15

SECTION 2.

16 All laws and parts of laws in conflict with this Act are repealed.