

House Bill 697 (AS PASSED HOUSE AND SENATE)

By: Representatives Taylor of the 173<sup>rd</sup>, Smith of the 134<sup>th</sup>, Cooper of the 43<sup>rd</sup>, Parrish of the 158<sup>th</sup>, Jackson of the 128<sup>th</sup>, 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 one additional year regarding the sale or use of tangible personal property to certain nonprofit  
4 health centers; to extend an exemption for one additional year with respect to certain  
5 nonprofit volunteer health clinics; to provide for related matters; to repeal conflicting laws;  
6 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, ~~2018~~  
13 2019, 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, ~~2018~~ 2019, 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25 All laws and parts of laws in conflict with this Act are repealed.