

The House Committee on Ways and Means offers the following substitute to HB 697:

A BILL TO BE ENTITLED  
AN ACT

To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use tax, so as to extend an exemption from sales and use tax for one additional year regarding the sale or use of tangible personal property to certain nonprofit health centers; to extend an exemption for one additional year with respect to certain nonprofit volunteer health clinics; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use tax, is amended by revising subparagraph (A) of paragraph (7.05) and subparagraph (A) of paragraph (7.3) as follows:

"(7.05)(A) For the period commencing on July 1, 2015, and ending on June 30, ~~2018~~ 2019, sales of tangible personal property to a nonprofit health center in this state which has been established under the authority of and is receiving funds pursuant to the United States Public Health Service Act, 42 U. S. C. Section 254b if such health clinic obtains an exemption determination letter from the commissioner."

"(7.3)(A) For the period commencing July 1, 2015, and ending June 30, ~~2018~~ 2019, sales of tangible personal property and services to a nonprofit volunteer health clinic which primarily treats indigent persons with incomes below 200 percent of the federal poverty level and which property and services are used exclusively by such volunteer health clinic in performing a general treatment function in this state when such volunteer health clinic is a tax exempt organization under the Internal Revenue Code and obtains an exemption determination letter from the commissioner."

**SECTION 2.**

All laws and parts of laws in conflict with this Act are repealed.

H. B. 697 (SUB)