

GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3

July 1, 2023

EXEMPTION	EXEMPTION DOCUMENTATION
<p>(1)(A) Sales to the Federal Government, State of Georgia, or any county or municipality in Georgia, fire districts which have elected governing bodies and are supported by, in whole or in part, ad valorem taxes, or any bona fide department of such governments, when paid for directly to the seller by warrant on appropriated government funds.</p> <p>(1)(B) Sales to any authority created by local law enacted by the General Assembly or local constitutional amendment, which authority provides public water or sewer service.</p>	ST-5 and proof of direct payment to the seller by warrant on appropriated government funds.
(2) Tangible personal property furnished by the Federal Government or any county or municipality of this state to a contractor for the installation, repair, or extension of any public water, gas, or sewage system. This exemption does not apply to materials installed to service a particular property.	None – Use tax exemption for contractors
(3) Federal retailer's excise tax if itemized to the consumer separately from the selling price or from the Georgia motor fuel tax.	None - Requires taxes to be separately stated
(4) Sales of transportation furnished by a county or municipal public transit system or public transit authorities.	None
(5) Sales of transportation furnished by an approved and authorized Urban Transit System.	None
(6) Sales to any Hospital Authority created by Article 4 of Chapter 7 of Title 31 of the Georgia Code.	ST-5
(6.1) Sales to any Housing Authority created by Article 1 of Chapter 3 of Title 8 of the Georgia Code, the "Housing Authorities Law".	ST-5
(6.2) Sales to local government authorities created on or after January 1, 1980, for the principal purpose of constructing, owning, or operating a coliseum and related facilities.	ST-5
(6.3) Sales to any agricultural commodities commission created by and regulated pursuant to Chapter 8 of Title 2 of the Georgia Code.	ST-5
(7) Sales of tangible personal property and services used exclusively in the treatment function when the sales are to a nonprofit (i.e., a tax exempt organization under the Internal Revenue Code) licensed nursing home, nonprofit licensed in-patient hospice, nonprofit general or mental hospital and the tax exempt organization obtains an exemption determination letter from the Commissioner. Application process is through Form ST-NH1.	Letter of Authorization
(7.05) Sales of tangible personal property (i.e., not services) to a nonprofit health center in Georgia 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 center obtains an exemption determination letter from the Commissioner. Annual application required. Application must be filed electronically through the Georgia Tax Center. Qualifying sales are exempt from the 4% state sales tax. These sales are subject to all local sales and use taxes.	Letter of Authorization

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(7.1) Sales of tangible personal property and services to a nonprofit organization whose primary function is to provide services to intellectually disabled persons when the organization is tax exempt under the Internal Revenue Code and obtains an exemption determination letter from the Commissioner. Application process is through letter application.	Letter of Authorization
(7.2) Sales of tangible personal property and services to any chapter of the Georgia State Society of the Daughters of the American Revolution that is tax exempt under section 501(c)(3) of the Internal Revenue Code and obtains an exemption determination letter from the Commissioner. Application process is through letter application.	Letter of Authorization
(7.3) Sales of tangible property and services to a nonprofit volunteer health clinic primarily treating patients with incomes below 200% of the poverty level and which property and services are used exclusively in performing a general treatment function when such clinic is a tax exempt entity under the Internal Revenue Code and obtains an exemption determination letter from the Commissioner. Annual application required. Application must be filed electronically through the Georgia Tax Center.	Letter of Authorization
(8) Sales of tangible personal property and services to the University System of Georgia and its educational units.	ST-5
(9) Sales of tangible personal property and services to be used exclusively for educational purposes by private colleges and universities in Georgia whose academic credits are accepted as equivalents by the University System of Georgia and its educational units. Application process is through letter application.	Letter of Authorization
(10) Sales of tangible personal property and services to be used exclusively for educational purposes by those bona fide private elementary and secondary schools which have been approved by the Commissioner as organizations eligible to receive tax deductible contributions if application for exemption is made to the Department and proof of the exemption is established. Application process is through letter application.	Letter of Authorization
(11) Sales of tangible personal property and services to any educational or cultural institute that is tax exempt under section 501(c)(3) of the Internal Revenue Code; provides at least 50% of its programs through universities and other institutions of higher learning in Georgia; operates with foreign government funds; and is an instrumentality, agency, department or branch of a foreign government operating in Georgia. Application process is through letter application.	Letter of Authorization
(12) Food and food ingredients and prepared food sold and served to pupils and employees of public schools as part of a school lunch program.	None
(13) Sales of prepared food and food and food ingredients consumed by pupils and employees of bona fide private elementary and secondary schools which have been approved by the Commissioner as organizations eligible to receive tax deductible contributions when application for exemption is made to the Department and proof of the exemption is established.	Letter of Authorization

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(14) Sales of objects of art and of anthropological, archeological, geological, horticultural, or zoological objects or artifacts and other similar tangible personal property to or for the use by any museum or organization for display or exhibition in a museum in Georgia when the museum is open to the public, is tax exempt under section 501(c)(3) of the Internal Revenue Code. Application process is through letter application.	Letter of Authorization
(15)(A) Sales of any religious paper in Georgia when the paper is owned and operated by religious institutions or denominations and no part of the net profit from the operation of the institution or denomination inures to the benefit of any private person. NOTE: This exemption was declared unconstitutional on February 6, 2006 – see Bulletin at http://dor.georgia.gov/documents/sut-2006-02-06-sales-tax-exemption-sales-bibles-korans-testaments. (15)(B) Sales made by a religious institution as part of a fundraiser, when the institution's total fundraising days do not exceed 30 days in any one calendar year. The net profits from the operation of the institution and the proceeds of the sales may not benefit any private person and the sales proceeds can only be used for relief to the aged, church youth activities, religious instruction, or construction or repair of church buildings. NOTE: Purchases made by a religious institution for its own use are subject to Georgia sales and use tax, but purchases made for resale may be made tax free by using Form ST-5.	None
(15.1) Sales of pipe organs or steeple bells to any church that is a tax exempt religious organization under section 501(c)(3) of the Internal Revenue Code.	None
(16) The sale or use of Holy Bibles, testaments, and similar books commonly recognized as being Holy Scripture regardless of by or to whom sold. NOTE: This exemption was declared unconstitutional on February 6, 2006 – see Bulletin at http://dor.georgia.gov/documents/sut-2006-02-06-sales-tax-exemption-sales-bibles-korans-testaments.	None
(17) Sales of fuel or consumable supplies used aboard ships engaged in intercoastal trade between ports in Georgia and ports in other states (or US possessions) or in foreign commerce between ports in Georgia and ports of foreign countries.	ST-7
(18) Charges for transportation of tangible personal property, except delivery charges made by a seller of tangible personal property associated with a taxable sale of tangible personal property.	None
(19) All tangible personal property purchased outside this state by a nonresident when the property is brought into Georgia upon the nonresident becoming a resident of Georgia. NOTE: This exemption does not apply to tangible personal property used in a business, profession, or trade.	None
(20) Sales of water delivered through water mains, lines, or pipes.	None
(21) Sales, transfers, or exchanges of tangible personal property resulting from a business reorganization when the owners, partners, or stockholders of the business maintain the same proportionate interest or share in the newly formed business.	None Terms of Reorganization
(22) Professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charges are made.	None
(23) Separately stated fees or charges for repair services (labor).	Itemized customer invoice

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(24) Rental of videotape or film to persons charging admission fees to view the tape or film.	None
(25) Transportation that is subject to the tax imposed by Article 8 of Chapter 13 of Title 48.	Transaction Documentation
(26) Reserved.	
(27) Reserved.	
(28) Reserved.	
(29) Reserved.	
(30) Vehicles purchased by service-connected disabled veterans when the U.S. Department of Veterans Affairs supplies a grant to purchase and specially adapt the vehicle.	Documentation of Grant or Purchaser applies for refund
(31) Sales of tangible personal property manufactured or assembled in Georgia for export when delivery is taken outside of Georgia.	Bill of Lading or ST-6
(32) Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in Georgia when sold by the manufacturer or assembler for exclusive use outside Georgia and when the purchaser takes possession in Georgia with the sole purpose of removing the property from Georgia.	ST-5
(33) The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles (and major components of each) which will be used principally to cross the state line to transport persons or cargo when purchased by common or contract carriers (in interstate or foreign commerce) holding the same authority granted by the United States government. This exemption also extends to replacement of integral parts of the qualifying craft, equipment, or vehicle. NOTE: Exemption does not apply to fluids or dunnage materials.	ST-5
(33.1) Sales of mechanically propelled watercraft by a dealer licensed under Article 1 of Chapter 8 of Title 48 to an individual who resides outside Georgia to be taken immediately by the purchaser outside Georgia and used exclusively outside Georgia.	ST-W8
(34) Reserved.	
(34.1) Primary material handling equipment and racking systems used to handle, move, or store tangible personal property in a new or expanded distribution or warehouse facility in this state where the total purchase or expansion is worth \$5 million or more. To be eligible for this exemption, the distribution or warehouse facility may <u>not</u> have retail sales equal to or greater than 15 percent of the facility's total revenues. Application process is through Form ST-WD1.	ST-WD2 Exemption Certificate

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(34.2) Machinery and equipment used directly to remanufacture aircraft engines or aircraft engine parts or components used in a remanufacturing facility that overhauls aircraft engines or aircraft engine components. Application process is through Form ST-AER1.	ST-AER2 Exemption Certificate
(34.3) Reserved.	
(34.4) Sales of tangible personal property to, or used in or for the construction of, a new alternative fuel facility primarily dedicated to the production and processing of ethanol, biodiesel, butanol, or their by-products when such fuels are derived from biomass materials such as agricultural products, animal fats, or the wastes of such products or fats. Any entity seeking the exemption must conduct at least a majority of its business with nonaffiliated entities. This exemption is enacted for five-years (July 1, 2007 – June 30, 2012), but will only apply to purchases up to the point an approved facility begins production and processing of alternative fuel.	Letter of Authorization
(35) Reserved.	
(36) Machinery and equipment and any repair, replacement, or component parts for such machinery and equipment which is used for the primary purpose of reducing or eliminating air or water pollution. Application process is through Form ST-M7.	ST-M8 Exemption Certificate
(36.1) Machinery and equipment used for water conservation and incorporated into a qualified water conservation facility.	
(37) Reserved.	
(38) Sales of tangible personal property and fees and charges for services by the Rock Eagle 4-H Center. Application process is through letter application.	Letter of Authorization
(39) Sales by a public or private school with any grades kindergarten through 12 of tangible personal property, concessions, and tickets for admission to school functions when the net proceeds benefit only the school or its students. Qualifying entities may make purchases tax free for resale using Form ST-5.	
(39.1) Use of cargo containers and related chassis used directly for storage or shipping of tangible personal property by persons engaged in international shipment of cargo by ocean-going vessels.	ST-5
(40) Sales of major components or repair parts installed in military aircraft, vehicles, or missiles.	None

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<p>(41)(A) Sales of tangible personal property and services to a licensed child-caring institution, licensed child-placing agency, or licensed maternity home when such institution, agency, or home is engaged primarily in providing child services and is a nonprofit, tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and obtains an exemption determination letter from the Commissioner.</p> <p>(B) Also, certain sales by such institutions, agencies, or homes from specific charitable fundraising activities in which the number of days upon which the fundraising activity does not exceed 30 days per calendar year, no part of the gross sales or net profits from the sales inures to the benefit of any private person, and the gross sales or net profits are used purely for charitable purposes in providing child services. Application process is through Form ST-CH1. Any purchases made for resale may be made tax free by using Form ST-5.</p>	Letter of Authorization.
(42) Leases of tangible personal property when the lessor and lessee are under 100 percent common ownership. The lessor must have paid applicable sales tax on the leased property at the time of purchase.	Evidence of 100% common ownership
(43) Revenues from bona fide coin-operated amusement machines which require a permit fee under Chapter 27 of Title 50 of the Georgia Code.	None
(44) Sales of motor vehicles as defined in O.C.G.A. § 48-5-440 to nonresident purchasers when vehicles are immediately removed from Georgia and registered in another state.	ST-8
(45) The sale or use of paper stock when used to print catalogs for distribution outside Georgia.	None
(46) Sales to blood banks and organ procurement organizations as defined in O.C.G.A. § 44-5-141 having nonprofit status pursuant to section 501(c)(3) of the Internal Revenue Code. Application process is through letter application. Each exempt organ procurement organization shall submit an annual report to the Department of Community Health which includes the number of donors and transplants facilitated by such organization in the organization's previous fiscal year.	Letter of Authorization
<p>(47) Sales or use of drugs that are lawfully dispensable only by prescription for the treatment of natural persons; the sale or use of insulin regardless of whether the insulin is dispensable only by prescription; the sale or use of prescription eyeglasses and contact lenses, including without limitation, prescription contact lenses distributed by the manufacturer to licensed dispensers as free samples not intended for resale and labeled as such; and the sale or use of drugs lawfully dispensable by prescription for the treatment of natural persons without charge to physicians, dentists, clinics, hospitals, etc. located in Georgia by pharmaceutical manufacturers or distributors; and the use of drugs and durable medical equipment lawfully dispensed or distributed without charge solely for the purposes of a clinical trial approved by the FDA or an institutional review board.</p> <p>Note: This exemption does not include over-the-counter drugs, tobacco, drugs sold for animal use, or nonprescription eyeglasses.</p>	Documentation of the prescription must be maintained
(48) Sales of crab bait to licensed commercial fishermen for use by such fishermen.	Product Documentation

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(49) Reserved.	
(49.1) From July 1, 2008, to June 30, 2010, State sales and use tax exemption for liquefied petroleum gas or other fuel used in a structure where swine are raised. NOTE: This exemption does <u>not</u> apply to Local sales and use tax. Exemption expired on June 30, 2010.	
(50) Sales of insulin syringes and blood glucose level measuring strips dispensed without a prescription.	Product Documentation
(51) Sales of oxygen when prescribed by a licensed physician.	Documentation of the prescription must be maintained.
(52) Sale or use of hearing aids.	Product Documentation
(53) Transactions where food stamps or WIC coupons are used as the method of payment.	Dealer must keep documentation.
(54) Sale to or use by a patient of any prescribed durable medical equipment or prescribed prosthetic device.	Documentation of the prescription must be maintained.
(55) Sale of lottery tickets authorized by Chapter 27 of Title 50 of the Georgia Code.	None
(56) Sales by any parent teacher organization that is tax exempt under section 501(c)(3) of the Internal Revenue Code. NOTE: Purchases made for use by a qualified nonprofit parent teacher organization are subject to sales and use tax, but purchases for resale by such organization may be made tax free by using Form ST-5.	

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<p>(57) Sales of food and food ingredients sold for off-premises consumption by an individual consumer are exempt from the 4% state sales tax. These sales are subject to all local sales and use taxes, except the SPLOST imposed in connection with an EHOST. The exemption shall not apply to the sales or use of food and food ingredients when purchased for any use in the operation of a business.</p> <p>NOTE: “Food and food ingredients” means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. For purposes of this exemption only, “food and food ingredients” does NOT include (and thus the following are subject to both state and local taxes):</p> <ul style="list-style-type: none"> • Prepared food; • Drugs; • Alcoholic beverages (i.e., beverages suitable for human consumption and contain 0.5% or more of alcohol by volume); • Dietary supplements; • Tobacco; • Over-the-counter drugs; and • Items ingested or chewed primarily for medical or hygiene purposes. Examples: cough drops, throat lozenges, breath strips, and over the counter medications. 	<p>Dealer must maintain documentation of sales of eligible food and beverages.</p> <p>Documentation can include Z-Tapes or similar proof that sales were eligible for the exemption.</p>
<p>(57.1) Sales of food and food ingredients to a qualified food bank. “Qualified food bank” means any food bank which is exempt from taxation under section 501(c)(3) of the Internal Revenue Code and which is operated primarily for the purpose of providing hunger relief to low-income persons residing in Georgia. Annual application required. Application must be filed electronically through the Georgia Tax Center.</p>	<p>Letter of Authorization</p>
<p>(57.2) The use of food and food ingredients donated to a qualified nonprofit agency and used for hunger relief or disaster relief purposes. “Qualified nonprofit agency” means any entity that is tax exempt under section 501(c)(3) of the Internal Revenue Code and that provides hunger relief. For purposes of this exemption the term “food and food ingredients” as defined in O.C.G.A. 48-8-2 does not include drugs or over-the-counter drugs.</p>	<p>Transaction Documentation</p>
<p>(57.3) The use of food and food ingredients that is donated following a natural disaster and used for disaster relief purposes. For purposes of this exemption the term “food and food ingredients” as defined in O.C.G.A. 48-8-2 does not include drugs or over-the-counter drugs.</p>	<p>Transaction Documentation</p>
<p>(58) Reserved.</p>	
<p>(59) Sales of food and food ingredients to and by any Girl or Boy Scout Council in connection with fundraising activities. NOTE: Purchases made for use by a Girl Scout or Boy Scout Council are subject to sales and use tax, but purchases for resale by a Council may be made tax free by using Form ST-5.</p>	

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(60) Sales of machinery and equipment which is incorporated into any telecommunications manufacturing facility and primarily used to improve air quality in advanced technology clean rooms of Class 100,000 or less, provided such clean rooms are used directly in the manufacture of tangible personal property.	ST-5M
(61) Printed advertising inserts or advertising supplements distributed in Georgia that are used in or as part of any newspapers for resale.	ST-5
(62) Sales of sod grass when sold in the original state of production or condition of preparation for sale by the sod producer, employee of the sod producer, or a family member of the sod producer. Note: This exemption does not apply to sales by a person engaged in the business of selling plants, seedlings, nursery stock, or floral products.	Product Documentation
(63) Sales or use of funeral merchandise, outer burial container, and cemetery markers (as defined in O.C.G.A. § 43-18-1) when paid with funds from the Georgia Crime Victims Emergency Fund.	Payment Documentation
(64) Reserved.	
(65) Sales of dyed diesel fuel used exclusively for operation of vessels or boats by licensed commercial fisherman. Application is through letter application accompanied by a copy of a DNR Commercial Fisherman's License.	Letter of Authorization
(66) Sales of gold, silver, or platinum bullion.	Product Documentation
(67) Sales of coins or currency.	Product Documentation
(68) Sales or leases of certain computer equipment to be incorporated into a facility or facilities in Georgia to a high-technology company when the total qualifying purchases by the high-technology company in a calendar year exceed \$15 million. A high technology company must be classified under the 2017 North American Industry Classification System code 334413, 334614, 511210, 517311, 517312, 517410, 517911, 517919, 518210, 522320, 541330, 541511, 541512, 541513, 541519, 541713, 541715, or 541720. Application process is through Form ST-CE1. NOTE: Beginning January 1, 2024, persons claiming this exemption must pay 10 percent of all taxes imposed by Chapter 8 of Title 48 on the first \$15 million of its eligible purchases or leases for which an exemption is claimed under this paragraph.	ST-CE2 Exemption Certificate
(68.1) For the period commencing on July 1, 2018 and ending on December 31, 2031, high-technology data center equipment to be incorporated or used in a high-technology data center that meets the high-technology data center minimum investment threshold and other conditions. Application must be filed electronically through the Georgia Tax Center.	Certificate of Exemption
(69) Sales of machinery, equipment, and material incorporated into and used in the construction or operation of a clean room of Class 100 or less in Georgia when the clean room is used directly in the manufacture of tangible personal property.	ST-5M

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(70) Sales of natural or artificial gas used directly in the manufacture of electricity that is subsequently sold. Application process is by letter application. NOTE: This exemption shall not apply to any local sales and use tax.	Letter of Authorization
(70.1) From July 1, 2008 to December 31, 2010, a partial exemption for certain sales of natural or artificial gas, fuel oil, propane, petroleum coke and coal used directly or indirectly in the manufacture or processing of tangible personal property primarily for resale, and a portion of the fuel cost recovery component of retail electric rates used in manufacturing tangible personal property for resale, subject to conditions and limitations. NOTE: This exemption shall not apply to any local sales and use tax. Exemption expired on December 31, 2010.	ST-5M
(71) Sales to or by any nonprofit organization which primary purpose is to raise funds for books, materials, and programs for public libraries if such organization qualifies as tax exempt under section 501(c)(3) of the Internal Revenue Code. Application process is by letter of application. Any purchases for resale may be made tax free by using Form ST-5.	Letter of Authorization
(72) The sale to or use by a patient of all mobility enhancing equipment prescribed by a physician.	Documentation of the prescription must be maintained.
(73) Reserved.	
(74) Sales of digital broadcast equipment to commercial radio or television stations, networks and cable distributors. Exemption expired on November 1, 2004 for television stations, cable networks and cable distributors and November 1, 2008 for radio broadcasters.	
(75) Sales Tax Holiday – From 12:01 AM on July 30, 2016, until Midnight on July 31, 2016: <ul style="list-style-type: none"> Articles of clothing with a sales price of \$100 or less per item; School supplies, school art supplies, school computer supplies, and school instructional materials purchased for noncommercial use with a sales price of \$20.00 or less per item; and Computers, computer components, and prewritten computer software purchased for noncommercial home or personal use with a sales price of \$1,000.00 or less per item 	None

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EXEMPTION	EXEMPTION DOCUMENTATION
<p>(76) From July 1, 2018 until January 1, 2022, the sale or use of tangible personal property used for or in the renovation or expansion of an aquarium located in this state that charges for admission and is owned or operated by an organization that is tax exempt under section 501(c)(3) of the Internal Revenue Code. The exemption from <u>state</u> sales tax begins July 1, 2018 and ends the earlier of (i) midnight of January 1, 2022 or (ii) the time at which the aggregate state sales tax refunded pursuant to O.C.G.A. § 48-8-3(76) exceeds \$4.5 million. The exemption from <u>local</u> sales taxes begins July 1, 2018 and ends at midnight of January 1, 2022. The exemption is administered by refund only. Refunds do not include interest. While certain purchases made by contractors are eligible for exemption, only the aquarium is permitted to apply for a refund. The exemption does not extend to tangible personal property that remains in the possession of a contractor after the completion of construction.</p> <p>From July 1, 2023 until December 31, 2026, the sale or use of tangible personal property used for or in the renovation or expansion of an aquarium located in this state that charges for admission and is owned or operated by an organization that is tax exempt under section 501(c)(3) of the Internal Revenue Code. The exemption begins July 1, 2023 and ends the earlier of (i) midnight of December 31, 2026 or (ii) the time at which the aggregate <u>state and local</u> sales tax refunded pursuant to O.C.G.A. § 48-8-3(76) exceeds \$4.5 million. The exemption is administered by refund only. Refunds do not include interest. While certain purchases made by contractors are eligible for exemption, only the aquarium is permitted to apply for a refund. The exemption does not extend to tangible personal property that remains in the possession of a contractor after the completion of construction.</p>	<p>By refund only See Policy Bulletin SUT-2018-04</p>
(77) Reserved.	
<p>(78) From May 5, 2004 until September 1, 2011, sales of materials used to construct a new symphony hall costing in excess of \$200 million that is owned or operated by a 501(c)(3) tax exempt organization. Application process is by letter application. Exemption expired on September 1, 2011.</p>	
(79) Reserved.	
<p>(80) Materials used to construct an eligible corporate attraction that is dedicated to the history and products of a corporation which costs at least \$50 million and has 60,000 square feet of space, including parking and landscaping. Application process is by letter application. Exemption expired on December 31, 2007.</p>	
<p>(81) The purchase and use of food and food ingredients by a qualifying airline when the food and food ingredients is provided at no charge in the aircraft.</p>	ST-5

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<p>(82) Sales Tax Holiday – From 12:01 AM on September 30, 2016, until Midnight on October 2, 2016, the purchase of certain noncommercial home or personal use Energy Star Qualified Products and Water Sense Products with a sales price of \$1,500.00 or less per product:</p> <ul style="list-style-type: none"> • Energy Star Qualified Products means any dishwasher, clothes washer, air conditioner, ceiling fan, fluorescent light bulb, dehumidifier, programmable thermostat, refrigerator, door, or window that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy and is authorized to carry the Energy Star label. • Water Sense Product means a product authorized to bear the United States Environmental Protection Agency WaterSense label. 	None
<p>(83) The sale or use of biomass material, including pellets or other fuels derived from compressed, chipped, or shredded biomass material, utilized in the production of energy, including without limitation the production of electricity, steam, or the production of electricity and steam, which is subsequently sold. Fossil fuels are specifically excluded from this exemption.</p>	Letter of Authorization
<p>(84) Sales of tangible personal property used in direct connection with the construction or improvement of the National Infantry Museum and Heritage Park facility in Georgia. Application process is by letter application. Exemption expired on June 30, 2008.</p>	
<p>(85) Reserved.</p>	
<p>(86) The sale or use of engines, parts, equipment, and other tangible personal property used in the maintenance or repair of aircraft when such engines, parts, equipment, and other tangible personal property are installed on such aircraft that is being repaired or maintained in Georgia, so long as such aircraft is not registered in Georgia.</p>	Aircraft Registration Documentation
<p>(87) From July 1, 2023 until December 31, 2026, the sale or use of tangible personal property used for or in the renovation or expansion of a zoological institution located in this state that charges for admission, exhibits and cares for a collection consisting primarily of animals other than fish, has received accreditation from the Association of Zoos and Aquariums, and is owned or operated by an organization that is tax exempt under section 501(c)(3) of the Internal Revenue Code. The exemption begins July 1, 2023 and ends the earlier of (i) midnight of December 31, 2026 or (ii) the time at which the aggregate <u>state and local</u> sales tax refunded pursuant to O.C.G.A. § 48-8-3(87) exceeds \$800,000. The exemption is administered by refund only. Refunds do not include interest. While certain purchases made by contractors are eligible for exemption, only the aquarium is permitted to apply for a refund. The exemption does not extend to tangible personal property that remains in the possession of a contractor after the completion of construction.</p>	By refund only

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(88) From July 1, 2009, until July 30, 2015, sales of tangible personal property to, or used in the construction of, a civil rights museum that is owned or operated by an organization that is tax exempt under section 501(c)(3) of the Internal Revenue Code, and has more than 40,000 square feet of space and includes facilities such as special event space and retail space. Exemption expired on July 30, 2015.	Letter of Authorization
(89) From July 1, 2009, until June 30, 2011, the sale or use of an airplane flight simulation training device approved by the FAA under Appendices A and B, 14 C.F.R Part 60. Exemption expired on June 30, 2011.	
(90) Internet access service.	
(91) The sale of prewritten software which has been delivered to the purchaser electronically or by means of load and leave. NOTE: Beginning January 1, 2024, this exemption excludes sales of “specified digital products,” “other digital goods,” and “digital codes,” which terms are defined in O.C.G.A. § 48-8-2.	Product Documentation
(92) From July 1, 2012, through December 31, 2013, sales to an organization defined by the Internal Revenue Service as an instrumentality of the states relating to the holding of an annual meeting in Georgia. Exemption expired on December 31, 2013.	ST-5
(93) From January 1, 2012, until December 31, 2026, and the entire time of construction, sales of tangible personal property used for and in the construction of a competitive project of regional significance (“CPRS”), as long as such project meets the definition of a CPRS within the period commencing January 1, 2012, until December 31, 2026. CPRS means the location or expansion of some or all of a business enterprise’s operations in Georgia where the Commissioner of Economic Development determines the project would have a significant regional impact.	Letter of Authorization
(94) The sale, use, consumption, or storage of materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. The items shall be used solely for packaging and shall not be purchased for reuse. This exemption does not include materials purchased at a retail establishment for consumer use.	ST-5
(95) The sale or purchase of any motor vehicle titled in Georgia on or after March 1, 2013, pursuant to O.C.G.A. § 48-5C-1. Except as otherwise provided in this paragraph, this exemption shall not apply to rentals of motor vehicles for periods of 31 or fewer consecutive days. Lease payments for a motor vehicle that is leased for more than 31 consecutive days for which a state and local title ad valorem tax is paid shall be exempt from sales and use taxes as provided for in this paragraph. No sales and use taxes shall be imposed upon state and local title ad valorem tax fees imposed pursuant to Chapter 5C of Title 48 as a part of the purchase price of a motor vehicle or any portion of a lease or rental payment that is attributable to payment of state and local title ad valorem tax fees under Chapter 5C of Title 48.	None

GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3

July 1, 2023

EXEMPTION	EXEMPTION DOCUMENTATION
(96) The sale or use of construction material used for or in the construction of buildings at a private college. "Private college" means a college in this state which is operated by an organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and has an enrollment of between 1,000 and 3,000 students. Exemption benefit is obtained by refund only. State sales tax will be refunded from July 1, 2015, until June 30, 2016, or until the amount refunded exceeds \$350,000, whichever occurs first. Local sales tax will be refunded from July 1, 2015, until June 30, 2016. Refunds will not include interest. Only the college may apply for a refund of tax paid. The exemption does not extend to tangible personal property that remains in the possession of a contractor after the completion of construction. Exemption expired June 30, 2016.	By refund only
(97) For the period of July 1, 2016, through December 31, 2031, sales of admissions to nonrecurring major sporting events in Georgia expected to generate over \$50 million in the host locality.	Major Sporting Event Determination Letter issued by the Commissioners of EcDev and DOR
(98) For the period beginning July 1, 2017, and ending June 30, 2020, sales of tangible personal property and services to a qualified job training organization located in Georgia when such organization is tax exempt under section 501(c)(3) of the Internal Revenue Code, specializes in the retail sale of donated items, provides job training and employment services to individuals with workplace disadvantages and disabilities, uses a majority of its revenues for job training and placement programs, and obtains an exemption determination letter from the Commissioner. Annual application required. Application must be filed electronically through the Georgia Tax Center. NOTE: This exemption is limited to state sales and use tax only and does not extend to any local sales or use tax.	Letter of Authorization
(99) For the period beginning July 1, 2017, until January 1, 2019, the sale or use of tangible personal property used for or in the renovation or expansion of a theater located in Georgia that contains an art museum, symphonic hall, and theater that charges for admission and is owned or operated by an organization that is tax exempt under section 501(C)(3) of the Internal Revenue Code, if such organization's primary mission is to provide arts and education programming for the benefit of the citizens of Georgia. Exemption benefit is obtained by refund only. Refunds of state tax are limited to the period of from July 1, 2017, until January 1, 2019, and until the amount refunded exceeds \$750,000. This exemption shall apply within such time period to any local sales and use tax levied. Refunds will not include interest. Only the theater may apply for a refund of tax paid. The exemption does not extend to tangible personal property that remains in the possession of a contractor after the completion of the renovation or expansion. Exemption expired January 1, 2019.	By refund only See Policy Bulletin SUT- 2017-06
(100) Sales of tickets, fees, or charges for admission to a fine arts performance or exhibition conducted by, or within a facility in Georgia owned or operated by, an organization that is tax exempt under section 501(c)(3) or a museum of cultural significance if the organization's or museum's primary mission is to advance the arts in Georgia and to provide arts, educational, and culturally significant programming and exhibits for the benefit and enrichment of the citizens of Georgia. Exemption expires December 31, 2027.	Transaction documentation

GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3

July 1, 2023

EXEMPTION	EXEMPTION DOCUMENTATION
(101) From July 1, 2018, until July 1, 2026, the sale or use of noncommercial written materials or mailings by an organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code, if the organization is located in this state and provides such materials to charity supports for educational, charitable, religious, or fundraising purposes. A qualifying organization must pay sales and use tax on all purchases and uses of tangible personal property and may obtain the benefit of this exemption by filing a claim for refund of tax paid on qualifying items. Refunds will not include interest.	By refund only
(102) Fifty percent of the sales price of a “manufactured home,” as defined in the exemption, if such manufactured home is installed pursuant to O.C.G.A. § 8-2-160 and will be converted to real property pursuant to O.C.G.A. § 8-2-183.1 within 30 days of the retail sale. This exemption is for state tax only (i.e., not local tax). Within 30 days of a sale, seller must complete the requirements of O.C.G.A. § 8-2-183.1 and properly file a copy of the Certificate of Permanent Location with the clerk of superior court or be liable for 1.5 times the amount of the tax exempted.	Timely completion of the requirements of O.C.G.A. § 8-2-183.1 and a properly filed the Certificate of Permanent Location with the clerk of superior court
(103) From July 1, 2018, until December 31, 2020, the sale or use of tangible personal property used for the construction of a qualifying automobile museum that is owned or operated, either directly or indirectly, by an entity that is incorporated in Georgia as a nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. A qualifying organization must pay sales and use tax on all purchases and uses of tangible personal property and may obtain the benefit of this exemption by filing a claim for refund of tax paid on qualifying items. Refunds of state and local tax are limited to the period from July 1, 2018, until December 31, 2020 or until the amount of state and local tax refunded exceeds \$960,000, whichever occurs first. This exemption shall apply within such time period to any local sales and use tax levied. Refunds will not include interest. This exemption expired on January 1, 2021.	By refund only See Policy Bulletin SUT-2018-05
(104) Sales to or by any nonprofit organization which has as its primary purpose providing poultry diagnostic and disease monitoring services if such organization qualifies as a tax-exempt organization under Section 501(c)(5) of the Internal Revenue Code. Application process is through letter application.	Letter of Authorization

GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3.2

September 24, 2021

EXEMPTION

EXEMPTION DOCUMENTATION

Starting January 1, 2013, the sale, use, or storage of machinery or equipment which is necessary and integral to the manufacture of tangible personal property and the sale, use, storage, or consumption of industrial materials or packaging supplies is exempt from all sales and use taxation. This exemption includes components and repair or replacement parts. Effective July 1, 2014, this exemption includes consumable supplies. From July 1, 2017, until June 30, 2026, maintenance and replacement parts for machinery or equipment, stationary or in transit, used to mix, agitate, and transport freshly mixed concrete in a plastic and unhardened state, including but not limited to mixers and components, engines and components, interior and exterior operational controls and components, hydraulics and components, all structural components, and all safety components. Motor fuel used as energy in a concrete mixer truck is not exempt or refundable.	ST-5M
Starting January 1, 2013, the sale, use, storage, or consumption of energy which is necessary and integral to the manufacture of tangible personal property at a manufacturing plant in Georgia, except for the sales and use tax for educational purposes levied pursuant to Part 2 of Article 3 of Chapter 8 of Title 48 of the Georgia Code and Article VIII, Section VI, Paragraph IV of the Constitution and except for local sales and use taxes for educational purposes authorized by or pursuant to local constitutional amendment. The term excludes energy purchased by a manufacturer that is primarily engaged in producing electricity for resale. This energy exemption was phased in over a four-year period (2013 through 2016), except sales, uses, storage, and consumption of such energy were subject to sales and use tax levied pursuant to Article 5 of Chapter 8 and Title 48. On or after January 1, 2016, such sale, use, storage, or consumption of such energy shall be fully exempt from such sales and use taxation, except for the sales and use tax for educational purposes levied pursuant to Part 2 of Article 3 of Chapter 8 of Title 48 of the Georgia Code and Article VIII, Section VI, Paragraph IV of the Constitution and except for local sales and use taxes for educational purposes authorized by or pursuant to local constitutional amendment.	ST-5M
Starting April 19, 2012, sales to a Competitive Project of Regional Significance of energy that is necessary and integral to manufacturing. This exemption is not subject to any phase in period.	Letter of Authorization

GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3.3

September 24, 2021

EXEMPTION

EXEMPTION DOCUMENTATION

Starting January 1, 2013, sales to, or use by, a qualified agriculture producer of agricultural production inputs, energy used in agriculture, and agricultural machinery and equipment are exempt from sales and use taxation.

- To avail of the exemption, a taxpayer that meets the statutory criteria for designation as a "qualified agricultural producer" may apply to the Commissioner of Agriculture for an agricultural sales and use tax exemption certificate that contains an exemption number.

Georgia Agricultural Tax
Exemption (GATE)
Certificate issued by the
Commissioner of
Agriculture

GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3.4

September 24, 2021

EXEMPTION

EXEMPTION DOCUMENTATION

From July 1, 2017, until June 30, 2031, the maximum amount of sales and use tax imposed and collected to maintain, refit, or repair a boat in Georgia during a single event shall not exceed \$35,000.	Transaction documentation
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GEORGIA SALES AND USE TAX EXEMPTIONS

O.C.G.A. § 48-8-3.5

September 24, 2021

EXEMPTION

EXEMPTION DOCUMENTATION

State sales and use tax on jet fuel is currently suspended, but any local sales and use taxes imposed by a jurisdiction on and continuously since December 30, 1987, at the rate in effect on that date apply to jet fuel.

Transaction
documentation