



---

**Georgia Department of Revenue**  
**Policy Bulletin SUT-2017-04, Revised August 5, 2020**  
**Sales and Use Tax Exemption for Qualified Job Training Organizations**

---

**Purpose:** This Policy Bulletin provides guidance on the sales and use tax exemption for qualified job training organizations.

**Publication Date:** March 14, 2017

**Authority:** O.C.G.A. § 48-8-3(98).

**Scope:** A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

---

**\*2020 Update\***

- The sales tax exemption for qualified job training organizations expired on June 30, 2020.
- A qualified job training organization may apply for a refund of taxes if it holds a Letter of Authorization (LOA) that is valid for the period in which the purchase was made. The claim must be made within three years after the date of the payment of the tax to the commissioner.
- Qualified job training organizations seeking an LOA that is valid for a previous period must apply through the Georgia Tax Center (GTC). [Application instructions are available here.](#)

---

From July 1, 2017 through June 30, 2020, sales of certain tangible personal property and services to a qualified job training organization are exempt from state sales and use tax pursuant to O.C.G.A. § 48-8-3(98). The exemption does not apply to local sales and use tax.

A job training organization qualifies for the exemption if the organization:

- is located in Georgia;
- specializes in the retail sale of donated items;
- provides job training and employment services to individuals with workplace disadvantages and disabilities, including but not limited to reentry citizens

who are persons released from incarceration, persons with disabilities, and veterans;

- is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code; and
- uses a majority of its revenues for job training and placement programs.

To receive a tax refund, a qualified job training organization must hold an LOA that is valid for the period in which the purchase was made. To obtain an LOA from the Department, job training organizations must apply online through GTC. A qualified applicant must provide all the requested information and upload an electronic copy of the applicant's IRS exemption determination letter to successfully complete the application.

The GTC application requires the following information for the calendar year prior to the period for which the applicant is applying: the total number of individuals trained in the program, the number of individuals employed by the organization after receiving such training, and the number of individuals employed in full-time positions outside the organization after such training. Therefore, an applicant applying for an LOA valid from July 1, 2018 through June 30, 2019, for example, must report information for the 2017 calendar year. No reporting is required for years prior to 2016.

Within 2 to 3 business days of application, the Department will mail the LOA to the applicant and make the LOA available for printing on the applicant's GTC account. Only one LOA will be issued for each organization, regardless of the number of locations operated by the organization. The LOA is not transferrable; thus, no entity other than the organization in whose name the LOA is issued is permitted to use the LOA to make exempt purchases.

### **How to apply**

Instructions on how to apply for a sales tax exemption LOA for a qualified job training organization are at <https://dor.georgia.gov/how-apply-sales-tax-exemption-letter-authorization-job-training-organization>.

**For more information, please contact the Department at 1-877-423-6711  
from 8:00 a.m. to 6:30 p.m. ET, Monday through Friday, excluding holidays.  
For forms and other information, visit the Department's website at [dor.georgia.gov](https://dor.georgia.gov).**