



Department of Revenue
State of Georgia

Suite 410 Trinity-Washington Building
270 Washington Street
Atlanta, Georgia 30334
(404) 656-4015

June 6, 2000

C. Jerry Jackson
Commissioner

[REDACTED]

RE: Commissioner's Determination pursuant to O.C.G.A. 48-6-71 regarding a financing lease to [REDACTED] through the [REDACTED] [REDACTED] trustor, and [REDACTED] trustee.

Dear [REDACTED]

In reply to your request pursuant to O.C.G.A. 48-6-71 with respect to the application of the Georgia intangible recording tax imposed by O.C.G.A. 48-6-61, it is my determination, based upon the information presented in your letter dated December 16, 1999, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the issuance of a financing lease with [REDACTED] since the security instrument is exempt as the [REDACTED] and the [REDACTED] is a party thereto.

Yours very truly,

T. Jerry Jackson
Commissioner