



Georgia Department of Revenue
Policy Bulletin SUT-2017-05
Sales and Use Tax Exemptions for the Renovation or Expansion
of a Qualifying Aquarium or Zoological Institution

Purpose: This Policy Bulletin provides guidance related to the sales and use tax exemptions for the sale or use of tangible personal property used for or in the renovation or expansion of a qualifying aquarium or zoological institution located in Georgia. It supersedes Policy Bulletin SUT-2015-02 “Sales and Use Tax Exemptions for the Renovation or Expansion of a Qualifying Aquarium or Zoological Institution.”

Publication Date: June 29, 2017.

Authority: O.C.G.A. §§ 48-2-7, 48-2-35, 48-2-35.1, 48-8-3(76), 48-8-3(87), and 48-8-52.

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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

Issues:

1. What is the scope of the exemptions?
2. Who qualifies for the exemptions?
3. What is the time period for the exemptions?
4. How will the exemptions be administered?
5. Will interest be paid on refunds of tax?
6. What is the refund process?

Discussion of Issues:

1. What is the scope of the exemptions?

O.C.G.A. § 48-8-3(76) and (87) provide sales and use tax exemptions for the sale or use of tangible personal property used for or in the renovation or expansion of a qualifying aquarium or zoological institution located in Georgia. Items qualifying for the exemptions include (i) tangible personal property that becomes incorporated into the real property

structures of the aquarium facility or zoological institution and (ii) tangible personal property that retains its identity as tangible personal property and remains at and is owned by the aquarium facility or zoological institution after completion of the renovation or expansion. This exemption specifically excludes all items that remain in the possession of a contractor after the completion of the renovation or expansion.

2. Who qualifies for the exemptions?

A qualifying aquarium must:

- be located in this state,
- charge for admission, and
- be owned or operated by an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

A qualifying zoological institution must:

- be a nonprofit wildlife park, terrestrial institution, or facility located in Georgia,
- be open to the public,
- charge for admission,
- exhibit and care for a collection consisting primarily of animals other than fish,
- have received accreditation from the Association of Zoos and Aquariums, and
- be owned or operated by an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

3. What is the time period for the exemptions?

The aquarium exemption will apply to state sales and use tax from July 1, 2015 through January 1, 2017, or until the amount of state tax refunded pursuant to this exemption exceeds \$750,000.00, whichever occurs first. This exemption will apply to local sales and use tax from July 1, 2015 through January 1, 2017, with no dollar amount limitation.

The zoological institution exemption will apply to state sales and use tax from July 1, 2016 through June 30, 2018, or until the amount of state tax refunded pursuant to this exemption exceeds \$350,000.00, whichever occurs first. This exemption will apply to local sales and use tax from July 1, 2016 through June 30, 2018, with no dollar amount limitation.

4. How will the exemptions be administered?

A certificate of exemption will not be issued for these exemptions. These exemptions will be administered by refund only. To take advantage of the exemption, an aquarium or zoological institution must file a claim for refund of tax that it or its contractor paid on qualifying items.

Only qualifying aquariums or zoological institutions have standing to seek a refund of tax paid on items covered by this exemption. Contractors cannot avail themselves of these exemptions at any time.

5. Will interest be paid on refunds of tax?

Refunds for these exemptions will not include interest.

6. What is the refund process?

Subject to the limitations in 3 above, the aquarium or zoological institution may make a claim for refund of tax paid on qualifying items at any time within three years following the date the tax was paid. The claim for refund may be made online through the Georgia Tax Center (GTC).

To make a claim for refund on the GTC website:

- Log in to GTC at <https://gtc.dor.ga.gov>.
- Navigate to the sales tax account by clicking the sales tax number hyperlink under Account ID.
- Click the **Request Refund** hyperlink under the **I Want To...** menu in the top-right corner of the screen.
- Complete the **Refund Information** screen and click the **Next** button.
- Complete the **Refund Reason** screen and then click the **Next** button.
 - “Aquarium Construction” and “Zoological Construction” will be available in the drop-down menu.
 - Additional information can be submitted with the request by using the **Add Attachment** tab.
- Click the **Submit** button.

FOR MORE INFORMATION

For forms and other information, please visit our website www.dor.georgia.gov or contact the Taxpayer Services Division at 877-423-6711 from 8:00 am to 4:30 pm ET, Monday through Friday, excluding holidays. Persons with hearing or speech impairments may call our TDD number at 404-417-4302.