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**Georgia Department of Revenue  
Policy Bulletin SUT-2018-05  
Sales and Use Tax Exemption for the  
Construction of Qualifying Automobile Museums**

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**Purpose:** This Policy Bulletin provides guidance on the sales and use tax exemption for the sale or use of tangible personal property used for the construction of qualifying automobile museums.

**Effective Date:** July 1, 2018.

**Authority:** O.C.G.A. §§ 48-2-7, 48-2-35, 48-2-35.1, and 48-8-3(103).

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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

**Exemption:**

From July 1, 2018, until December 31, 2020, the sale or use of tangible personal property for the construction of qualifying automobile museums is exempt from state and local sales taxes pursuant to O.C.G.A. § 48-8-3(103), subject to the following:

(1) Qualifying automobile museums.

(a) To qualify for the exemption, an automobile museum is a facility that

1. Contains a main building with a permanent gallery that is at least 57,000 square feet in size, three temporary galleries, a theater, a garage for restoration or storage that is at least 26,500 square feet, and an outdoor pavilion;
2. Is owned or operated, either directly or indirectly, by an organization that is incorporated in Georgia as a nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; and
3. Celebrates, as its primary mission, the diverse heritage of automobiles through changing exhibits while providing educational and engaging experiences for the benefit of the citizens of Georgia.

(2) Qualifying items.

(a) Items qualifying for exemption include all tangible personal property used for the construction of qualifying automobile museums that

1. Will remain at the museum after completion of construction; or
2. Will become incorporated into the real property structures of the museum.

(b) The exemption excludes all items that remain tangible personal property in the possession of a contractor after the completion of construction.

- (3) Effective dates.
- (a) The exemption from state and local sales tax begins July 1, 2018, and ends the earlier of
    - 1. Midnight of December 31, 2020; or
    - 2. The time at which the aggregate state and local sales tax refunded pursuant to O.C.G.A. § 48-8-3(103) exceeds \$960,000.00.
  - (b) Purchases must be made within the effective dates to qualify for exemption.
- (4) Administration by refund only.
- (a) The exemption is administered by refund only. Qualifying automobile museums must pay tax when purchasing tangible personal property and may obtain the benefit of this exemption only by filing a claim for a refund of taxes paid on qualifying items. Contractors are not eligible to file for a refund of taxes under this exemption.
  - (b) Contractors must pay tax on all purchases of tangible personal property. Qualifying automobile museums may request a refund of taxes paid by contractors on qualifying items.
  - (c) Taxes refunded pursuant to this exemption do not accrue interest.
- (5) Annual reporting.
- (a) Any taxpayer seeking to claim this exemption must submit to the Department a report showing for the previous calendar year the total number of visitors admitted to the museum, the average monthly number of full-time employees, and the total amount of exempt purchases made by the taxpayer.
  - (b) The taxpayer must submit the report by email to Tax.Policy@dor.ga.gov annually by June 30.
  - (c) Failure to submit a report may result in delay of processing or denial of the taxpayer's refund claims.
- (6) Refund procedures.
- (a) Qualifying automobile museums may make a claim for refund at any time within three years following the date the tax was paid; however, the Department will refund no more than a total of \$960,000.00 in state and local sales tax. The Department will process refund claims in the order that they are received.
  - (b) The claim must be filed through the Georgia Tax Center (GTC).
    - 1. Log in to GTC (<https://gtc.dor.ga.gov>), and navigate to the automobile museum's sales and use tax account.
    - 2. Under the **I Want To** menu, click **See more links for my account**.
    - 3. Click **Request Refund**.
    - 4. Complete the **Refund Information** screen. Select *Construction Materials for Automobile Museum* from the **Claim Reason** drop-down menu. Enter supporting information in the **Additional Information** text box. Click **Next**.
    - 5. If applicable, complete **Direct Deposit Information**. Click **Next**.
    - 6. Click **Add Attachment**. You must add Form ST-12A or Form ST-12B. You may add any other documents to support your claim. Click **Next**.
    - 7. Review the **Refund Request Summary**. Click **Submit**. Re-enter your GTC password to confirm the submission. Retain the confirmation number for your records.

**For more information, please contact the Department at 1-877-423-6711 from 8:00 a.m. to 4:30 p.m. ET, Monday through Friday, excluding holidays. For forms and other information, visit the Department's website at [dor.georgia.gov](http://dor.georgia.gov).**