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**Georgia Department of Revenue**  
**Policy Bulletin SUT-2023-02**  
**Sales and Use Tax Exemption for**  
**Qualifying Aquariums, Effective July 1, 2023**

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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 or in the renovation or expansion of qualifying aquariums.

**Publication Date:** June 27, 2023.

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

**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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.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, 2023 until December 31, 2026, or until the aggregate state and local sales and use tax refunded exceeds \$4.5 million, whichever occurs first, the sale or use of tangible personal property used for or in the renovation or expansion of qualifying aquariums is exempt from state and local sales and use tax pursuant to O.C.G.A. § 48-8-3(76), subject to the following:

(1) Qualifying aquariums.

(a) To qualify for the exemption, an aquarium must

1. Be located in Georgia;
2. Charge for admission; and
3. Be owned or operated by an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

(2) Qualifying items.

(a) Items qualifying for exemption include all tangible personal property used for or in the renovation or expansion of qualifying aquariums that

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

(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 and use tax begins July 1, 2023, and ends the earlier of

1. Midnight of December 31, 2026; or

2. The time at which the aggregate state and local sales and use tax refunded pursuant to O.C.G.A. § 48-8-3(76) exceeds \$4.5 million.
- (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 aquariums 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 tax paid on qualifying items.
    - (b) Contractors must pay tax on all purchases of tangible personal property. Qualifying aquariums may request a refund of tax paid by contractors on qualifying items. Contractors are not eligible to file for a refund of tax under this exemption.
    - (c) Tax refunded pursuant to this exemption does 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 aquarium, 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](mailto: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 aquariums may make a claim for refund at any time within three years after the date of payment of the tax to the Department; however, the Department will refund no more than a total of \$4.5 million in state and local sales and use tax combined. 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 aquarium's sales and use tax account.
      2. **See more ...**
      3. Click **Request Refund**.
      4. Complete the **Refund Information** screen. Select *Construction Materials for Aquarium* 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 5:00 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).**