

House Bill 507

By: Representative Stephens of the 164<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use tax, so as to change certain provisions regarding exemptions  
3 with respect to the purchase of certain health information technologies; to provide a  
4 definition; to provide for related matters; to provide an effective date; to repeal conflicting  
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
9 sales and use tax, is amended by striking "or" at the end of paragraph (85), deleting the  
10 period at the end of paragraph (86) and inserting "; or" in its place, and adding a new  
11 paragraph to read follows:

12 "(87)(A) The sale of health information technology;

13 (B) As used in this paragraph, the term 'health information technology' means  
14 hardware, software, integrated technologies and related licenses, intellectual property,  
15 upgrades, and packaged solutions sold as services for use by health care entities for the  
16 electronic creation, maintenance, access, and exchange of health information.

17 (C) Any person making a sale of health information technology shall collect the tax  
18 imposed on the sale by this article unless the purchaser furnishes a certificate issued by  
19 the commissioner certifying that the purchaser is entitled to purchase the health  
20 information technology without paying the tax; and

21 (D) The commissioner shall promulgate rules and regulations to implement and  
22 administer this paragraph."

23 **SECTION 2.**

24 This Act shall become effective on January 1, 2010.

25

**SECTION 3.**

26 All laws and parts of laws in conflict with this Act are repealed.