



This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Sales Tax Exemptions Extended Indefinitely for Certain Nonprofits

Nonprofit Volunteer Health Clinic and Nonprofit Health Centers

The Georgia General Assembly passed and the Governor signed into law an indefinite extension of the sales and use tax exemptions for nonprofit volunteer health clinics and nonprofit health centers. The procedure for applying for sales tax exemption letters of authorization (“LOAs”) remains the same, and LOAs will expire on June 30 each year. Nonprofit volunteer health clinics and nonprofit health centers must apply for a new LOA annually. On August 11, 2020, the Georgia Department of Revenue revised [Policy Bulletin SUT-2017-03 Sales and Use Tax Exemptions for Nonprofit Volunteer Health Clinics and Nonprofit Health Centers](#) to reflect this change. The Bulletin provides detailed guidance to obtain this exemption.

Qualified Food Banks

The Georgia General Assembly also passed and the Governor signed into law an indefinite extension of the sales and use tax exemption for Qualified Food Banks. A food bank qualifies for the exemption if the food bank: (a) is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; and (b) operates primarily for the purpose of providing hunger relief to low income persons residing in Georgia. The procedure for applying for sales tax exemption letters of authorization (“LOAs”) remains the same, and LOAs will expire on June 30 each year. Qualified Food Banks must apply for a new LOA annually. On August 11, 2020, the Georgia Department of Revenue revised [Policy Bulletin SUT-2017-02 Sales and Use Tax Exemption for Qualified Food Banks](#) to reflect this change. The Bulletin provides detailed guidance to obtain this exemption.

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