

FISCAL RESEARCH CENTER

REVENUE LOSSES FROM EXEMPTIONS OF GOODS FROM THE GEORGIA SALES AND USE TAX

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Revenue Losses from Exemptions of Goods from the Georgia Sales and Use Tax

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Revenue Losses from Exemptions of Goods from the Georgia Sales and Use Tax

Introduction

The general sales tax is an important revenue source for the state of Georgia. In terms of size, the sales tax accounted for \$5.2 billion in fiscal year 2005 (or 34.3 percent of the total state government tax revenue). It is the second largest single source of state tax revenue behind the state personal income tax, and is larger than the sum of the next 6 major taxes combined.

Georgia's sales tax applies "...to the retail purchase, retail sale, rental, storage, use, and consumption of tangible personal property and the services described..." The law means that all tangible goods sold at retail are taxed unless specifically exempted, and that all services are not subject to the sales tax, unless specifically included in the sales tax base by law. This report provides estimates of the loss of state sales tax revenues from each specific exemption.¹

Exemptions are typically granted for reasons of equity, fairness, charity and or for economic development purposes. A sales tax is generally regressive because individuals with lower income typically spend more of their income on taxable items, thus, a larger proportion of their income is expended on sales tax than individuals at higher income levels. For this reason, exempting food for home consumption was primarily adopted to make the sales tax less regressive. The sales taxation of certain goods, such as prescription drugs, medical devices is generally viewed as unfair, because it is increasing the costs to individuals who are either in particular need or already suffering.

Non-profit organizations like hospitals, national charities and universities are also typically beneficiaries of sales tax exemptions. Purchases made by non-profits are exempted from state sales tax because these non-profits engage in activities that has non-market social value. The exemption allows these organizations to use more of their donations or revenues for the organization's stated goal.

¹ Walker (1998) previously estimated the revenue loss from sales tax exemptions while Edmiston et al (2002) estimates the revenue loss from exemptions enacted since 1987. This report updates those estimates and includes recently adopted exemptions.

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Finally, sales tax exemptions are sometimes granted to specific industries that the state is attempting to cultivate, attract, or support. In Georgia, there are several examples of industries with targeted sales tax exemptions.

Although there are good arguments for exemptions to the sales tax, there are equally strong arguments against granting such exemptions. First, providing a sales tax exemption to a specific industry decreases the equity among all industries. Exempting particular items from the sales tax also increases inequities by favoring those who purchase non-taxed items over those who purchase taxed items. There are substantial administrative problems associated with having exemptions. Sellers are faced with having to distinguish between exempt and non-exempt purchases or between exempt and non-exempt purchasers. Probably the most important reason not to grant an exemption is that it reduces the sales tax base and, thus, a higher tax rate is necessary to raise the same amount of revenue.

Based on estimates in this report, sales tax exemptions reduce state revenues by \$9.8 billion (FY2004). If all exemptions were eliminated and the sales tax remained at 4 percent, state sales tax revenue would have been \$14.7 billion in FY2004, i.e., more than twice the size of the state income tax and almost three times the sales tax revenue in that fiscal year. Maintaining the same revenue and eliminating the exemptions would allow the state sales tax rate to be reduced from the current 4 percent to 1.33 percent.

The estimates of revenue loss from each exemption are made using information from various sources. The most current available data were used to construct baseline estimates, but in some cases estimates were adjusted for inflation or population changes or both. All estimates are presented for the calendar year 2004. In several cases, no data were available, and so no reliable estimates could be developed. For these "NA" is reported. The Appendix presents a description of the current exemptions to the sales tax. Table 1 provides estimates of the calendar year 2004 revenue loss for each of the exemptions.

TABLE 1. REVENUE LOSS FROM SALES TAX EXEMPTIONS, 2004

	2004
A. Exemptions for property and services sold primarily to households	
Sale of lottery tickets	\$116,893,287
Charges for rooms and lodging, more than 90 days	\$347,078,144
Sale of water through water lines	\$45,648,458
Sale of foods, etc with food stamps and WIC vouchers	Included in Food for Home Cons.
Personal property brought into Georgia	\$214,320,539
Casual sales of personal property	NA
Credit allowances for trade-ins on property	\$862,363,505
Charges for public transportation	\$6,000,000
Sale of vehicles to handicapped veterans	NA
Charges for long distance telephone services	\$120,559,021
Sale of food for home consumption	\$881,000,000
Sales of sod grass	\$1,600,000
Subtotal	\$2,595,462,953
B. Exemptions related to health care	
Purchase of medical equipment with Medicare and Medicaid	\$8,429,959
Sale of prescription drugs and durable medical devices	\$226,579,627
Sales to hospitals	\$55,311,208
Sales to non-profit hospitals and nursing homes	\$210,775,298
Sales of certain equipment used by diabetics	\$2,000,000
Sales to non-profits serving the mentally retarded	\$200,000
Sales of certain durable medical equip. and prosthetic devices	\$5,700,000
Subtotal	\$508,996,091
C. Exemptions related to farming and fishing	
Sale of raw materials used in farming and ranching	\$33,962,392
Sale of machinery used in farming and ranching	\$11,153,133
Sale of equipment used in harvesting lumber	\$1,600,000
Sale of sugar to the keepers of honeybees	NA

Table 1 continues next page...

TABLE 1 (CONTINUED). REVENUE LOSS FROM SALES TAX EXEMPTIONS, 2004

	2004
C. Exemptions related to farming and fishing (continued)	
Sale of farm animals for breeding purposes	NA
Sale of fuel used in heating structures used in poultry raising	NA
Sale of bait for shrimpers	NA
Sales of agricultural machinery	\$480,000
Sales of water conservation machinery	\$0
Sales to ag. commodities commission	NA
Sales of LPG used for horticultural purposes	\$284,000
Sales of certain dyed diesel fuels	\$100,000
Certain sales of LPG and other fuels	\$450,000
Certain sales of electricity	\$1,500,000
Subtotal	\$49,529,524
D. Exemptions related to education	
Sale of school lunches in public schools	\$7,529,319
Sale of school lunches in private schools	\$955,764
Sales to private elementary and secondary schools	\$25,694,647
Sales to the University System of Georgia	\$54,240,000
Sales to private colleges and universities	\$8,328,138
Sales of tickets to school athletic and other events	\$2,100,000
Subtotal	\$98,847,868
E. Professional and business services	
Sales by parent-teacher organizations	\$2,538,000
Professional, insurance or personal service transactions	NA
Fees for services rendered by repair people	\$132,453,105
Subtotal	\$134,991,105
F. Exemptions for government agencies and nonprofit organizations	
Sales to federal, state and local governments	\$1,915,081,354
Property furnished by governments to contractors for government work	\$410,675,279

Table 1 continues next page...

TABLE 1 (CONTINUED). REVENUE LOSS FROM SALES TAX EXEMPTIONS, 2004

	2004
F. Exemptions for government agencies and nonprofit organizations (continued)	
Sales to non-profit orphan homes	NA
Sales to non-profit blood banks	NA
Sales by the Rock Eagle 4-H Center	NA
Sales by schools for extra-curricular activities	NA
Sales to consular officials	NA
Sale of components used in military craft	NA
Exemption for Daughters of the American Revolution	NA
Exempt for sales by Girl Scouts, sales printed advertisement inserts, and certain funeral service expenses	\$1,750,000
Exemption for library non-profits, wheelchair sales, gas sales	\$2,236,000
Exempt for urban transit system fares and certain sales of art	NA
Exemption for authority building a coliseum	\$750,000
Subtotal	\$2,332,092,634
G. Exemptions related to religious entities	
Sales of religious papers owned by religious entities	NA
Sales by religious entities in fund raising activities	NA
Sales of books recognized as holy scripture	NA
Certain sales of pipe organs and steeple bells	NA
Subtotal	NA
H. Exemptions related to non-farm business	
Sale to electricity when it is the major input used in manufacturing	\$600,000
Sale of property manufactured for export	\$630,889,353
Sale of machinery used in manufacturing	\$85,321,190
Sale of raw materials used in manufacturing	\$2,762,416,524
Sale of paper stock manufactured for export	NA
Sale of property resulting from business reorganization	NA
Sale of vehicles used in interstate commerce	NA

Table 1 continues next page...

TABLE 1 (CONTINUED). REVENUE LOSS FROM SALES TAX EXEMPTIONS, 2004

	2004
H. Exemptions related to non-farm business (continued)	
Sale of material handling equipment used in warehouses	\$2,600,000
Sale of machinery for remanufacturing aircraft engines	NA
Sale of machinery used to reduce pollution	\$10,400,000
Use of cargo containers for international shipping	\$200,000
Sale of fuel and supplies to ships used in commerce	NA
Transportation charges for interstate and intrastate commerce	\$574,581,414
Gross revenues from coin-operated amusement machines	\$2,200,000
Compensation allowed to vendors for collecting tax	NA
Rental of films when admission is charged	\$4,170,000
Exemption for clean rooms	\$150,000
Sales of machinery used in re-manufacturing of aircraft engines and parts	\$250,000
Sales of replacement parts for machinery	\$19,800,000
Certain sales or leases computer equipment	\$15,000,000
Film production and digital broadcasting	\$4,600,000
Subtotal	\$4,113,178,481
I. Miscellaneous exemptions	
Sale of motor vehicles to non-residents that are taken out of state	NA
Sale of art and artifacts displayed in public museums	NA
Excise tax for motor fuel if billed separately	NA
Sale of funeral merchandise when purchased from Georgia Crime Victims Emergency	NA
Sales tax holiday	\$7,000,000
Exemption for the GA Aquarium	\$2,000,000
Subtotal	\$9,000,000
Total.....	\$9,840,498,656

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Current Exemptions from the State Sales and Use Tax

The following are summary statements of the existing exemptions. Certain restrictions may not be described. For the complete text, please see Georgia code.

Exemptions listed in code section 48-8-2:

(B)(ii) The sale of electricity used directly in the manufacture of a product if the direct cost of such electricity exceeds 50 percent of the cost.

(C) Rooms, lodgings, or accommodations supplied for a period of 90 continuous days or more.

Exemptions listed in code section 48-8-3:

- (1) Sales to the United States government, this state, any county or municipality.
- (2) Transactions in which tangible personal property is furnished by the United States government or by a county or municipality of this state to any person who contracts to perform services for the governmental entity for the installation, repair, or extension of any public water, gas, or sewage system of the governmental entity when the tangible personal property is installed for general distribution purposes.
- (3) The federal retailers' excise tax if the tax is billed to the consumer separately from the selling price of the product or from the tax on motor fuel taxes.
- (4) Sales by counties and municipalities arising out of their operation of any public transit facility and sales by public transit authorities.
- (5) Fares and charges, except charges for charter and sightseeing service, collected by an urban transit system for the transportation of passengers.
- (6) Sales to any hospital authority.
 - (6.1) Sales to any housing authority.
 - (6.2) Sales to any local government authority which has as its principal purpose or one of its principal purposes the construction, ownership, or operation of a coliseum and related facilities to be used for athletic contests, games, meetings, trade fairs, expositions, political conventions, agricultural events, theatrical and musical performances, conventions, or other public entertainments or any combination of such purposes.
 - (6.3) Sales to any agricultural commodities commission.

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(7) Sales to a nonprofit licensed nursing home, nonprofit licensed in-patient hospice, or a nonprofit general or mental hospital.

(7.1) Sales to a nonprofit organization, the primary function of which is the provision of services to mentally retarded persons.

(7.2) Sales to any chapter of the Georgia State Society of the Daughters of the American Revolution.

(8) Sales to the University System of Georgia and its educational units.

(9) Sales for educational purposes to private colleges and universities in this state.

(10) Sales for educational purposes to private elementary and secondary schools.

(11) Sales to any tax exempt educational or cultural institute which: furnishes at least 50 percent of its programs through universities and other institutions of higher education in support of their educational programs; is paid for by government funds of a foreign country; and is an instrumentality, agency, department, or branch of a foreign government operating through a permanent location in this state.

(12) School lunches of public schools.

(13) Sales of food private elementary and secondary schools.

(14) Sales of objects of art and of anthropological, archeological, geological, horticultural, or zoological objects or artifacts and other similar tangible personal property to or for the use by any museum or organization which is tax exempt.

(15)(A) Sales of any religious paper owned and operated by religious institutions or denominations.

(15)(B) Sales by religious institutions or denominations for fund raising activity.

(15.1) Sales of pipe organs or steeple bells to any church.

(16) The sale or use of Holy Bibles, testaments, and similar books commonly recognized as being Holy Scripture.

(17) The sale of fuel and supplies for use aboard ships plying the high seas.

(18) Charges made for the transportation of tangible personal property including, but not limited to, charges for accessorial services such as refrigeration, switching, storage, and demurrage made in connection with interstate and intrastate transportation of the property.

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- (19) All tangible personal property purchased outside of this state by persons who at the time of purchase are not domiciled in this state but who subsequently become domiciled in this state and bring the property into this state for the first time as a result of the change of domicile, if the property is not brought into this state for use in a trade, business, or profession.
- (20) The sale of water delivered to consumers through water mains, lines, or pipes.
- (21) Sales, transfers, or exchanges of tangible personal property made as a result of a business reorganization when the owners maintain the same proportionate.
- (22) Professional, insurance, or personal service transactions which involve sales as inconsequential elements for which no separate charges are made.
- (23) Fees or charges for services rendered by repairmen for which a separate charge is made.
- (24) The rental of videotape or motion picture film to any person who charges an admission fee to view such film or videotape.
- (25) The sale of seed; fertilizers; insecticides; fungicides; rodenticides; herbicides; defoliant; soil fumigants; plant growth regulating chemicals; desiccants; and feed for livestock, fish, or poultry when used either directly in tilling the soil or in animal, fish, or poultry husbandry.
- (26) The sale to persons engaged primarily in producing farm crops for sale of machinery and equipment which is used exclusively for irrigation of farm crops.
- (27) The sale of sugar used as food for honeybees kept for the commercial production.
- (28) The sale of cattle, hogs, sheep, horses, poultry, or bees when sold for breeding purposes.
- (29) The sale of the following types of agricultural machinery:
- (A) Machinery and equipment for use on a farm in the production of poultry and eggs for sale;
 - (B) Machinery and equipment used in the hatching and breeding of poultry and the breeding of livestock;
 - (C) Machinery and equipment for use on a farm in the production, processing, and storage of fluid milk for sale;
 - (D) Machinery and equipment for use on a farm in the production of livestock for sale;
 - (E) Machinery and equipment which is used by a producer of poultry, eggs, fluid milk, or livestock for sale for the purpose of harvesting farm crops to be used on the farm by that producer as feed for poultry or livestock;

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(F) Machinery which is used directly in tilling the soil or in animal husbandry when the machinery is incorporated for the first time into a new farm unit engaged in tilling the soil or in animal husbandry in this state;

(G) Machinery which is used directly in tilling the soil or in animal husbandry when the machinery is incorporated as additional machinery for the first time into an existing farm unit already engaged in tilling the soil or in animal husbandry in this state;

(H) Machinery which is used directly in tilling the soil or in animal husbandry when the machinery is bought to replace machinery in an existing farm unit already engaged in tilling the soil or in animal husbandry in this state;

(I) Rubber-tired farm tractors and attachments to the tractors, and;

(J) Pecan sprayers, pecan shakers, and other equipment used in harvesting pecans.

(29.1) The sale or use of any off-road equipment and related attachments which are sold to or used by persons engaged primarily in the growing or harvesting of timber.

(30) The sale of a vehicle to a service-connected disabled veteran when the veteran received a grant from the United States Department of Veterans Affairs to purchase and specially adapt the vehicle to his disability.

(31) The sale of tangible personal property manufactured or assembled in this state for export when delivery is taken outside this state.

(32) Aircraft, watercraft, motor vehicles, and other transportation equipment manufactured or assembled in this state when sold exclusively outside this state.

(33)(A) The sale of aircraft, watercraft, railroad locomotives and rolling stock, motor vehicles, and major components and replacement parts of each, which will be used principally to cross the borders of this state in the service of transporting passengers or cargo by common carriers.

(34) The sale of the following types of manufacturing machinery:

(A) Machinery which is used directly in the manufacture of tangible personal property when the machinery is bought to replace or upgrade machinery in a manufacturing plant presently existing in this state and machinery components which are purchased to upgrade machinery used directly in the manufacture of tangible personal property in a manufacturing plant;

(B) Machinery which is used directly in the manufacture of tangible personal property when the machinery is incorporated for the first time into a new manufacturing plant located in this state;

(C) Machinery which is used directly in the manufacture of tangible personal property when the machinery is incorporated as additional machinery for the first time into a manufacturing plant presently existing in this state.

(34.1)(A) The sale of primary material handling equipment which is used directly for the handling and movement of tangible personal property and racking systems used for the conveyance and storage of tangible personal property in a warehouse or

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distribution facility located in this state when such equipment is either part of an expansion, construction or acquisition worth \$5 million or more.

(34.2)(A) The sale or use of machinery or equipment used directly in the remanufacture of aircraft engines or aircraft engine parts or components.

(34.3)(A) The sale in excess of \$15,000 of repair or replacement parts, machinery clothing or replacement machinery clothing, molds or replacement molds, dies or replacement dies, and tooling or replacement tooling for machinery used directly in the manufacture of tangible personal property in a manufacturing plant presently existing in this state.

(35)(A) The sale, use, storage, or consumption of:

(i) Industrial materials for future processing, manufacture, or conversion into articles of tangible personal property for resale when the industrial materials become a component part of the finished product;

(ii) Industrial materials other than machinery and machinery repair parts that are coated upon or impregnated into the product at any stage of its processing, manufacture, or conversion; or

(iii) Materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. To qualify for the packaging exemption, the items shall be used solely for packaging and shall not be purchased for reuse.

(36)(A) The sale of machinery and equipment which is incorporated into any facility and used for the primary purpose of reducing or eliminating air or water pollution.

(36.1)(A) The sale of machinery and equipment which is incorporated into any qualified water conservation facility and used for water conservation.

(37) The sale of machinery and equipment for use in combating air and water pollution and any industrial material bought for further processing in the manufacture of tangible personal property for sale or any part of the industrial material or by-product thereof which becomes a wasteful product contributing to pollution problems and which is used up in a recycling or burning process.

(38) Sales of tangible personal property and fees and charges for services by the Rock Eagle 4-H Center.

(39) Sales by any K-12 public or private school of tangible personal property, concessions, or tickets for admission to a school event or function.

(39.1) The use of cargo containers and their related chassis which are owned by or leased to persons engaged in the international shipment of cargo by ocean-going vessels.

(40) The sale of major components and repair parts installed in military craft, vehicles, and missiles.

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- (41) Sales to or by a non-profit child-caring institution.
- (42) The use by, or lease or rental of tangible personal property to, a person who acquires the property from another person where both persons are under 100 percent common ownership and where the person who furnishes, leases, or rents the property has paid sales or use tax on the property.
- (43) Gross revenues generated from all bona fide coin operated amusement machines which vend or dispense music or are operated for skill, amusement, entertainment, or pleasure which are in commercial use and are provided to the public for play.
- (44) Sales of motor vehicles to nonresident purchasers for immediate transportation to and use in another state in which the vehicles are required to be registered.
- (45) The sale, use, storage, or consumption of paper stock which is manufactured in this state into catalogs intended to be delivered outside this state for use outside this state.
- (46) Sales to blood banks having a nonprofit status.
- (47) Sales of drugs dispensed by prescription and prescription eyeglasses and contact lenses including free samples not intended for resale.
- (48) Sales to licensed commercial fishermen of bait for taking crab.
- (49) Sales of liquefied petroleum gas or other fuel used in a structure in which broilers, pullets, or other poultry are raised.
- (50) Sales of blood measuring devices, other monitoring equipment, or insulin delivery systems used exclusively by diabetics and sales of insulin, insulin syringes, and blood glucose level measuring strips dispensed without a prescription.
- (51) Sales of oxygen prescribed by a licensed physician.
- (52) The sale of hearing aids.
- (53) Sales transactions for which food stamps or WIC coupons are used as the medium of exchange.
- (54) The sale or use of any durable medical equipment as defined under Titles XVIII and XIX of the federal Social Security Act which is paid for directly by funds of the State of Georgia or the United States under the medicare or Medicaid programs where state or federal law or regulation authorizing such payment prohibits the payment of sales and use tax in connection therewith.
- (54.1) The sale or use of any physician prescribed prosthetic device.

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(55) The sale of lottery tickets.

(56) Sales by any nonprofit parent-teacher organization qualified.

(57)(A) The sale for off-premises human consumption or use of eligible foods and beverages.

(58)(A) Sales to or use by a government contractor of Department of Defense or NASA of materials used in administration of a contract with the United States government to which title passes immediately to the government under the terms of the contract.

(B) Sales of eligible food and beverages to and by member councils of the Girl Scouts of the U.S.A. in connection with fundraising activities of any such council.

(C) Sales of eligible food and beverages to and by member councils of the Boy Scouts of America in connection with fundraising activities of any such council.

(60) The sale of machinery and equipment which is incorporated into any telecommunications manufacturing facility and used for the primary purpose of improving air quality in advanced technology clean rooms of Class 100,000 or less, provided such clean rooms are used directly in the manufacture of tangible personal property.

(61) Printed advertising inserts or advertising supplements distributed in this state in or as part of any newspaper for resale.

(62) The sale of grass sod of all kinds and character when such sod is in the original state of production or condition of preparation for sale.

(63) The sale or use of funeral merchandise, outer burial containers, and cemetery markers, which are purchased with funds received from the Georgia Crime Victims Emergency Fund.

(64) The sale of electricity for the operation of an irrigation system which is used on a farm exclusively for the irrigation of farm crops.

(65)(A) Sales of dyed diesel fuel exclusively used to operate vessels or boats in the commercial fishing trade by licensed commercial fishermen.

(66) Sales of gold, silver, or platinum bullion or any combination of such bullion.

(67) Sales of coins or currency or a combination of coins and currency.

(68)(A) The sale or lease of computer equipment to be incorporated into a facility or facilities in this state to any high-technology company.

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(69) The sale of machinery, equipment, and materials incorporated into and used in the construction or operation of a clean room of Class 100 or less in this state, not to include the building or any permanent, nonremovable component of the building that houses such clean room, provided that such clean room is used directly in the manufacture of tangible personal property in this state.

(70)(B) The sale of natural or artificial gas used directly in the production of electricity which is subsequently sold.

(71) Sales to or by any nonprofit organization which has as its primary purpose the raising of funds for books, materials, and programs for public libraries.

(72) The sale or use, to or by permanently disabled persons, of wheelchairs and any accompanying equipment, including seating equipment, all of which is manually or mechanically attached or adapted to such wheelchairs.

(73)(A) The sale or lease of production equipment or production services for use in this state by a certified film producer or certified film production company for qualified production activities.

(74)(A)(i) The sale or use of digital broadcast equipment by a federally licensed commercial or public radio or television broadcast station, a cable network, or a cable distributor.

(75)(A) Sales tax holiday.

(76) Until January 1, 2007, sales of tangible personal property to, or used in the construction of, an aquarium owned or operated by an organization which is exempt from taxation (i.e., the Georgia Aquarium).

(77) Sales of liquefied petroleum gas or other fuel used in a structure in which plants, seedlings, nursery stock, or floral products are raised primarily for the purposes of making sales of such plants, seedlings, nursery stock, or floral products for resale.

(78)(A) Until September 1, 2009, sales of tangible personal property used in direct connection with the construction of a new symphony hall facility owned or operated by an organization which is exempt from taxation, i.e., the Atlanta Symphony Hall.

(79) The sale or use of ice for chilling poultry or vegetables in processing for market and for chilling poultry or vegetables in storage rooms, compartments, or delivery trucks.

(80)(A) Until December 31, 2007, sales of tangible personal property to, or used in or for the new construction of an eligible corporate attraction (i.e., the new Coke Museum).

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(81) The sale of food and non-alcoholic beverages to an airline for service to passengers and crew.

(82)(A) A sales tax holiday for the purchase of specified energy efficient products.

Other Exemptions:

(48-8-3.1) Motor fuels are exempt from the first 3 percent of the sales tax.

(48-8-4) Livestock, poultry, farm products produced by the farmer and used by his family.

(48-8-5) Agricultural commodities sold by a non-producer to a person for the purpose of preparing, finishing, or manufacturing the agricultural commodity for the final retail consumer.

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About The Fiscal Research Center

The Fiscal Research Center provides nonpartisan research, technical assistance, and education in the evaluation and design of state and local fiscal and economic policy, including both tax and expenditure issues. The Center's mission is to promote development of sound public policy and public understanding of issues of concern to state and local governments.

The Fiscal Research Center (FRC) was established in 1995 in order to provide a stronger research foundation for setting fiscal policy for state and local governments and for better-informed decision making. The FRC, one of several prominent policy research centers and academic departments housed in the School of Policy Studies, has a full-time staff and affiliated faculty from throughout Georgia State University and elsewhere who lead the research efforts in many organized projects.

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Revenue Losses from Exemptions of Goods from the Georgia Sales and Use Tax

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