



*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.*

## **Updated Sales Tax Exemption Information for Certain Georgia §501(c)(3) Organizations**

The Georgia Department of Revenue issued two notices on March 1, 2019 updating its previous policy bulletins regarding sales tax exemptions involving certain 501(c)(3) organizations. These notices update Policy Bulletins [SUT-2017-04](#) and [SUT-2017-02](#).

Policy Bulletin SUT-2017-04 addresses sales and use tax exemption for a “Qualified Job Training Organization” and Policy Bulletin SUT-2017-02 addresses sales and use tax exemption for “Qualified Food Banks.” The definitions of each qualifying entity are very specific and included in the applicable policy bulletin along with instructions for how to obtain a Letter of Authorization (LOA) from the Georgia Department of Revenue in order to take advantage of the sales and use tax exemption. See the applicable links above.

Each LOA is only valid for a specific period of time. The current notices simply update the effective dates for LOAs issued to these organizations stating that 2019 LOAs for these organizations will be valid from April 1, 2019 through June 30, 2020.

Organizations that qualify for these exemptions need to apply for the 2019 LOA as soon as possible to take advantage of the full exemption period.

Dated: 3/25/2019

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