

Limited Letter of Authorization
Sales of Food and Food Ingredients to a Qualified Food Bank

Qualified Food Bank: FERTILE GROUND INCORPORATED
Effective Dates: July 1, 2025 - June 30, 2026

Pursuant to O.C.G.A § 48-8-3(57.1), the above-referenced Qualified Food Bank is *only* authorized to purchase "food and food ingredients" (as defined in O.C.G.A § 48-8-2(16)) without the payment of Georgia state and local sales and use tax. Further, this letter does not relieve the above-referenced Qualified Food Bank of the responsibility to collect sales tax on retail sales made by the Qualified Food Bank.

A copy of this Letter of Authorization must be furnished to each seller from which the above-referenced Qualified Food Bank purchases tax exempt food and food ingredients. Sellers are permitted to deliver property purchased with this Letter to any location operated by the food bank named above. A Qualified Food Bank is permitted to make exempt purchases without a Georgia sales and use tax registration number.

Questions related to this Letter of Authorization may be directed to (404) 417-6649.