

House Bill 1367

By: Representatives Golick of the 30th, Wix of the 33rd, Johnson of the 35th and Collins of the 29th

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 taxation, so as to provide for an exemption for sales to certain
3 local government authorities or public corporations; to provide for related matters; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxation, is amended by adding immediately following paragraph (6.1) a new
9 paragraph (6.2) to read as follows:

10 "(6.2) Sales to any local government authority or governmental or quasi-governmental
11 public corporation created by local law or local constitutional amendment, which
12 authority or public corporation has as its principal purpose or one of its principal purposes
13 the construction, ownership, or operation of a coliseum or exhibit hall or similar facility
14 to be used for athletic contests, games, meetings, trade fairs, expositions, political
15 conventions, agricultural events, theatrical and musical performances, conventions, or
16 other public entertainments or any combination of such facilities for any combination of
17 such purposes;"

18 **SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.