

House Bill 1418

By: Representatives Golick of the 30<sup>th</sup>, Wix of the 33<sup>rd</sup>, Johnson of the 35<sup>th</sup>, Collins of the 29<sup>th</sup>, Manning of the 32<sup>nd</sup> and others

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; to provide for related matters; to repeal conflicting laws; and  
4 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 created on or after January 1, 1980, by  
11 local law, which authority has as its principal purpose or one of its principal purposes the  
12 construction, ownership, or operation of a coliseum and related facilities to be used for  
13 athletic contests, games, meetings, trade fairs, expositions, political conventions,  
14 agricultural events, theatrical and musical performances, conventions, or other public  
15 entertainments or any combination of such purposes;"

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.