

House Bill 349

By: Representatives Day of the 126<sup>th</sup>, Keen of the 146<sup>th</sup>, Stephens of the 123<sup>rd</sup>, Hill of the 147<sup>th</sup> and DeLoach of the 127<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to  
2 definitions regarding sales and use taxes, so as to provide that sales of tickets, fees, or  
3 charges with respect to chartering a boat for recreational purposes shall not be subject to  
4 sales and use taxation; to provide an effective date; to provide for applicability; to repeal  
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-2 of the Official Code of Georgia Annotated, relating to definitions  
9 regarding sales and use taxes, is amended by striking subparagraph (F) of paragraph (6) and  
10 inserting in its place a new subparagraph (F) to read as follows:

11 "(F) Charges made for participation in games and amusement activities; provided,  
12 however, that the sale of tickets, fees, or charges with respect to chartering a boat for  
13 recreational purposes shall constitute the furnishing of a service which is not taxable  
14 to the person to whom the service is furnished; or"

15 **SECTION 2.**

16 This Act shall become effective upon its approval by the Governor or upon its becoming law  
17 without such approval.

18 **SECTION 3.**

19 All laws and parts of laws in conflict with this Act are repealed.