

House Bill 964

By: Representative Bunn of the 63<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to  
2 specific, business, and occupation taxes, so as to impose and levy certain excise taxes with  
3 respect to certain licenses of and sales by adult bookstores, adult entertainment outlets, and  
4 explicit media outlets; to provide for definitions; to provide for procedures, conditions, and  
5 limitations; to provide for powers, duties, and authority of the state revenue commissioner;  
6 to provide for related matters; to provide for an effective date; to repeal conflicting laws; and  
7 for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,  
11 business, and occupation taxes, is amended by adding a new article at the end thereof, to be  
12 designated Article 6, to read as follows:

13 "ARTICLE 6

14 48-13-110.

15 As used in this article, the term:

16 (1) 'Adult bookstore' means any commercial establishment in which is offered for sale  
17 any book or publication, film, or other medium which depicts sexually explicit nudity or  
18 sexual conduct.

19 (2) 'Adult entertainment outlet' means any commercial establishment or any movie  
20 theater which presents for public viewing on a regular, continuing basis so-called 'adult  
21 films' depicting sexual conduct or which presents on a regular, continuing basis live  
22 entertainment lawfully depicting sexual conduct.

23 (3) 'Explicit media outlet' means any commercial establishment which has an inventory  
24 of goods that is composed of at least 50 percent of books, pamphlets, magazines, or other

1 printed publications, films, or other media which depict sexually explicit nudity or sexual  
2 conduct.

3 (4) 'Sexual conduct' means acts of masturbation, homosexuality, sodomy, sexual  
4 intercourse, or physical contact with a person's clothed or unclothed genitals, pubic area,  
5 buttocks, or, if such person is female, breast which, to the average person, applying  
6 contemporary community standards, taken as a whole, lacks serious literary, artistic,  
7 political, or scientific value and predominantly appeals to the prurient interest, that is, a  
8 shameful or morbid interest in nudity or sex.

9 (5) 'Sexually explicit nudity' means a state of undress so as to expose the human male or  
10 female genitals or pubic area with less than a full opaque covering or the depiction of  
11 covered or uncovered male genitals in a discernibly turgid state which, to the average  
12 person, applying contemporary community standards, taken as a whole, lacks serious  
13 literary, artistic, political, or scientific value and predominantly appeals to the prurient  
14 interest, that is, a shameful or morbid interest in nudity or sex.

15 48-13-111.

16 The following state taxes are levied and imposed:

17 (1) Whenever any county or municipality permits or licenses an adult bookstore, adult  
18 entertainment outlet, or explicit media outlet, there shall be imposed on the permit or  
19 license an annual state excise tax in the amount of 15 percent of the permit or license fee.  
20 Such tax shall be collected by the county or municipality at the time of issuance or  
21 renewal and shall be remitted to the commissioner;

22 (2) There shall be imposed upon the first sale or use of tickets, fees, or charges for  
23 admission to an adult entertainment outlet a state excise tax in the amount of 15 percent  
24 of the sales price of such ticket, fee, or charge. Such tax shall be collected by the seller  
25 at the time of sale and shall be remitted to the commissioner; and

26 (3) There shall be imposed upon the first sale or use of any item sold at retail by an adult  
27 bookstore or explicit media outlet a state excise tax in the amount of 25 percent of the  
28 sales price of such item. Such tax shall be collected by the seller at the time of sale and  
29 remitted to the commissioner.

30 48-13-112.

31 The commissioner shall provide for the conducting of periodic compliance audits by the  
32 department to verify compliance with the requirements of this article.

1 48-13-113.

2 The commissioner shall be authorized to promulgate any rules and regulations necessary  
3 to implement and administer the provisions of this article."

4 **SECTION 2.**

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

7 **SECTION 3.**

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