Senator Thompson of the 33rd offered the following amendment:

Amend add a new Section 2 to HB 290 by adding between lines 18 and 19 a new subparagraph (3) to O.C.G.A. 48-8-6 (b) as follows:

"SECTION 2.

(3) Any specific excise tax on prepared foods and beverages, not to exceed 2%; provided however, the provision of this subparagraph (3) shall apply only within a county in which a coliseum and exhibit hall authority has been created by local act of the General Assembly for a county and one or more municipalities therein, and which local coliseum and exhibit hall authority is in existence on or before January 1, 1991, and which local coliseum and exhibit hall authority has not constructed or operated any facility before January 1, 1991."