

House Bill 162

By: Representatives Martin of the 47th, Burkhalter of the 50th, and Jones of the 46th

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 taxes, so as to provide for an exemption for a limited period
3 of time with respect to sales of certain tangible personal property used in direct connection
4 with the construction of a performing arts amphitheater facility; to provide for a definition;
5 to provide for procedures, conditions, and limitations; to provide an effective date; to repeal
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
11 sales and use taxes, is amended by replacing "; or" at the end of paragraph (84), by replacing
12 the period at the end of paragraph (85) with "; or", and by adding a new paragraph to read
13 as follows:

14 "(86)(A) Notwithstanding any provision of Code Section 48-8-63 to the contrary, from
15 June 1, 2007, until June 30, 2008, sales of tangible personal property used in direct
16 connection with the construction of a performing arts amphitheater facility.

17 (B) As used in this paragraph, the term 'performing arts amphitheater facility' means
18 a performing arts amphitheater facility which is constructed after the effective date of
19 this paragraph; has costs in excess of \$30 million; has more than 60,000 square feet of
20 space; and has associated facilities, including, but not limited to, parking.

21 (C) Any person making a sale of tangible personal property for the purpose specified
22 in this paragraph shall collect the tax imposed on this sale unless the purchaser
23 furnishes such person with an exemption determination letter issued by the
24 commissioner certifying that the purchaser is entitled to purchase the tangible personal
25 property without paying the tax."

1 **SECTION 2.**

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

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.