

The House Committee on Ways and Means offers the following substitute to HB 162:

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 July 1, 2007, until June 30, 2008, sales of tangible personal property to, or used in  
16 direct 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 owned or operated by an organization which is  
19 exempt from taxation under Section 501(c)(3) of the Internal Revenue Code; is  
20 constructed after the effective date of this paragraph; has costs in excess of \$30 million;  
21 has more than 60,000 square feet of space; and has associated facilities, including, but  
22 not limited to, parking.

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

H. B. 162 (SUB)

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5 All laws and parts of laws in conflict with this Act are repealed.