

House Bill 1227

By: Representative Manning of the 32nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
2 relating to state sales and use taxation, so as to provide for a tax on the retail sale or use of
3 any ticket or other right of admission to a high school or college athletic event; to define a
4 term; to provide for the amount of the levy and for administration and collection; to provide
5 for related matters; to provide for an effective date and applicability; to repeal conflicting
6 laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state
10 sales and use taxation, is amended by adding a new part to read as follows:

11 "Part 3

12 48-8-70.

13 As used in this part, the term 'high school or college athletic event' means any event at
14 which students of a public or private high school or college compete in any form of athletic
15 endeavor.

16 48-8-71.

17 There is imposed on the retail sale or use of any ticket or other right of admission to a high
18 school or college athletic event a state tax in the amount of 50¢ on each ticket or other right
19 of admission by which a person obtains a right of entry to the event.

20 48-8-72.

21 (a) The tax imposed by this part shall apply even if the high school or college athletic
22 event is otherwise exempt from general sales and use taxation under paragraph (39) of
23 Code Section 48-8-3 or any other provision of law.

24 (b) If the high school or college athletic event is otherwise subject to general sales and use
25 taxation under the other provisions of this article, the tax imposed by this part shall be in
26 addition to and not in lieu of general sales and use taxation.

27 48-8-73.

28 (a) Except as to rate, the tax imposed by this part shall be administered and collected in
29 the same manner as the general sales and use tax imposed under other provisions of this
30 article.

31 (b) Without limiting the generality of the provisions of subsection (a) of this Code section,
32 it is specifically provided that:

33 (1) Each person making sales subject to taxation under this part shall constitute a dealer
34 under this article and shall be required to register, collect taxes, keep records, file returns,
35 and remit payments in the same manner as other dealers; and

36 (2) Dealers shall be allowed a deduction of 3 percent of the amount of all taxes reported
37 and remitted in the same general manner provided for in Code Section 48-8-50."

38 **SECTION 2.**

39 This Act shall become effective July 1, 2010, and shall apply with respect to tickets or other
40 rights of admission sold on or after that date or otherwise becoming subject to taxation on
41 or after that date.

42 **SECTION 3.**

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