

House Bill 1246

By: Representatives Dooley of the 38th, Willard of the 49th, Sims of the 169th, Buckner of the 130th, Wilkinson of the 52nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia
2 Annotated, relating to general provisions regarding state sales and use taxes, so as to provide
3 for applicability of sales and use taxes to certain advertising agreements regarding outdoor
4 advertising; to provide for definitions; to provide for procedures, conditions, and limitations;
5 to provide an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated,
9 relating to general provisions regarding state sales and use taxes, is amended by adding a new
10 Code section to read as follows:

11 "48-8-19.

12 (a) As used in this Code section, the term:

13 (1) 'Multiple message sign' means a multiple message sign as defined in paragraph (11.1)
14 of Code Section 32-6-71 and shall also mean any such sign, display, or device which
15 changes the message or copy on the sign electronically which such sign is not otherwise
16 excluded under paragraph (2) of this subsection.

17 (2) 'Outdoor advertising' or 'sign' means outdoor advertising or sign as defined in
18 paragraph (14) of Code Section 32-6-71 other than an:

19 (A) 'Official sign and notice' as defined in paragraph (13) of Code Section 32-6-71;

20 (B) 'Public service sign' as defined in paragraph (18) of Code Section 32-6-71;

21 (C) 'Public utility sign' as defined in paragraph (19) of Code Section 32-6-71;

22 (D) 'Service club and religious notice' as defined in paragraph (22) of Code Section
23 32-6-71; or

24 (E) A sign which describes information of 'specific interest of the traveling public' as
25 defined in paragraph (23) of Code Section 32-6-71.

26 (b) An agreement which requires an outdoor advertising company to display an advertiser's
27 message only by means of an outdoor advertising sign or multiple message sign and grants
28 to the advertiser neither the right to possess nor use the personalty upon which the
29 advertising message is displayed is deemed a service which is taxable as a lease of tangible
30 personal property."

31 **SECTION 2.**

32 This Act shall become effective on July 1, 2010.

33 **SECTION 3.**

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