

House Bill 561 (AS PASSED HOUSE AND SENATE)

By: Representative Maddox of the 127th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act creating the Pike County Recreation Authority, approved March 18, 1986
2 (Ga. L. 1986, p. 4070), as amended, so as to change the name of the authority to the Pike
3 County Parks and Recreation Authority; to clarify provisions relating to tax exemptions of
4 the authority; to provide for related matters; to provide for an effective date; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act creating the Pike County Recreation Authority, approved March 18, 1986 (Ga. L.
9 1986, p. 4070), as amended, is amended by revising Section 1 as follows:

10 "SECTION 1.

11 There is created a body corporate and politic to be known as the Pike County Parks and
12 Recreation Authority, which shall be deemed to be a political subdivision of the State of
13 Georgia and a public corporation; and by that name, style, and title, said body may contract
14 and be contracted with, bring and defend actions, and implead and be impleaded in all
15 courts of law and equity."

16 **SECTION 2.**

17 Said Act is further amended by revising Section 3 as follows:

18 "SECTION 3.

19 It is found, determined, and declared that the creation of the authority and the carrying out
20 of its corporate purposes is in all respects for the benefit of the people of this state, that the
21 authority is an institution of purely public charity, and that all property of said authority is
22 declared and shall in all respects be considered to be public property, and title to such
23 property shall be held by the authority only for the benefit of the public. The use of such

24 property pursuant to the terms of this Act shall be and is declared to be for public and
 25 governmental purposes, that is, for the promotion of the public general welfare in matters
 26 of pleasure and recreation of the public at large, in an effort to better the general condition
 27 of society, or that considerable part of society residing in Pike County, which promotion
 28 is declared to be a public beneficence for the good of humanity and for the general
 29 improvement and happiness of society; and all the property, income, obligations, and
 30 interest on the obligations of the authority and the transfer thereof shall be and are declared
 31 to be nontaxable for any and all purposes. The tax exemption provided for in this section
 32 shall include an exemption from all sales and use taxes on property and products purchased
 33 or used by the authority and on income or revenue generated or derived from any sales
 34 conducted by the authority."

35 **SECTION 3.**

36 Said Act is further amended by revising paragraphs (1) and (2) of Section 4 as follows:

37 "(1) 'Authority' means the Pike County Parks and Recreation Authority created by this
 38 Act.

39 (2) The word 'project' shall be deemed to mean and include the acquisition, construction,
 40 equipping, maintenance, and operation of an athletic stadium or stadiums and the usual
 41 facilities related thereto; concession stands and the usual facilities related thereto;
 42 recreation centers and areas, including, but not limited to, playgrounds, parks, hiking,
 43 camping, and picnicking areas and facilities, swimming and wading pools, lakes, golf
 44 courses, tennis courts, athletic fields and courts, clubhouses, gymnasiums, auditoriums,
 45 gymnatoriums, and related buildings, and the usual and convenient facilities appertaining
 46 to such undertakings and extensions and improvements of such facilities; the acquisition
 47 of parking facilities or parking areas in connection therewith; the acquisition of the
 48 necessary property for such facilities, both real and personal; and the lease and sale of any
 49 part or all of such facilities, including real and personal property, so as to assure the
 50 efficient and proper development, maintenance, and operation of such recreational
 51 facilities and areas deemed by the authority to be necessary, convenient, or desirable."

52 **SECTION 4.**

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

55 **SECTION 5.**

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