

House Bill 929

By: Representative Sims of the 169<sup>th</sup>

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 tax, so as to repeal the exemption with respect to lottery tickets;  
3 to create the education trust fund and provide for the dedication and expenditure of such trust  
4 funds; to provide for a contingent effective date; to provide for automatic repeal of certain  
5 provisions under certain circumstances; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state  
9 sales and use tax, is amended by revising paragraph (55) of Code Section 48-8-3, relating to  
10 exemptions from sales and use tax, as follows:

11 ~~"(55) The sale of lottery tickets authorized by Chapter 27 of Title 50~~ Reserved;"

12 **SECTION 2.**

13 Said article is further amended by adding a new Code section to read as follows:

14 "48-8-19.

15 (a) There is created the education trust fund.

16 (b) The commissioner shall calculate annually an amount equal to the revenue attributable  
17 to state sales and use taxation of lottery tickets authorized by Chapter 27 of Title 50, and  
18 such amount shall be deposited in the education trust fund. Such amount shall be expended  
19 solely for the purposes specified under Article VII, Section I, Paragraph IV of the  
20 Constitution."

21 **SECTION 3.**

22 This Act shall become effective on January 1, 2011; provided, however, that this Act shall  
23 only become effective on January 1, 2011, upon the ratification of a resolution at the  
24 November, 2010, state-wide general election, which resolution amends the Constitution so

25 as to dedicate the revenue from the levy of state sales and use tax on lottery tickets for  
26 educational programs and services for levels kindergarten through grade 12. If such  
27 resolution is not so ratified, this Act shall not become effective and shall stand repealed in  
28 its entirety on January 1, 2011.

29

**SECTION 4.**

30 All laws and parts of laws in conflict with this Act are repealed.