

House Bill 930

By: Representative Sims of the 169th

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)(A) The sale of lottery tickets authorized by Chapter 27 of Title 50.

12 (B) The commissioner shall calculate annually an amount equal to the revenue
13 attributable to state sales and use taxation of such lottery tickets, and such amount shall
14 be deposited in the education trust fund under Code Section 48-8-19;"

15 **SECTION 2.**

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

17 "48-8-19.

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

19 (b) The commissioner shall deposit annually into the trust fund the amount provided for
20 under paragraph (55) of Code Section 48-8-3. Such amount shall be expended solely for
21 the purposes specified under Article VII, Section I, Paragraph IV of the Constitution."

22 **SECTION 3.**

23 This Act shall become effective on January 1, 2011; provided, however, that this Act shall
24 only become effective on January 1, 2011, upon the ratification of a resolution at the

25 November, 2010, state-wide general election, which resolution amends the Constitution so
26 as to dedicate the revenue from the levy of state sales and use tax on lottery tickets for
27 educational programs and services for levels kindergarten through grade 12. If such
28 resolution is not so ratified, this Act shall not become effective and shall stand repealed in
29 its entirety on January 1, 2011.

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SECTION 4.

31 All laws and parts of laws in conflict with this Act are repealed.