

House Bill 1153

By: Representative Kidd of the 141st

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
2 specific, business, and occupation taxes, so as to impose an infrastructure fee of \$2.00 on the
3 purchase of any ticket for events for which more than 2,000 tickets have been made available
4 for retail sale; to provide for related matters; to provide 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 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,
9 business, and occupation taxes, is amended by adding a new article to read as follows:

10 "ARTICLE 6

11 48-13-110.

12 Every person purchasing at retail sale any admissions ticket for any event to be held within
13 this state and for which more than 2,000 admissions tickets have been made available for
14 retail sale shall be liable for an infrastructure fee of \$2.00 per ticket purchased. The fee
15 assessed pursuant to this Code section shall be imposed only at the time and place a
16 customer pays sales tax on the ticket purchase.

17 48-13-111.

18 (a) The fee required by Code Section 48-13-110 shall be paid by the person purchasing the
19 ticket to the person selling the ticket. The person selling the ticket shall remit the fee to the
20 commissioner and, when received by the commissioner, the fee shall be a credit against the
21 fee imposed on the person selling the ticket. Every person selling for retail sale an
22 admissions ticket under this subsection shall be liable for a fee of \$2.00 for each
23 admissions ticket sold.

24 (b) Any fee collected under this article shall be in addition to any sales tax required by
25 Chapter 8 of this title.

26 48-13-112.

27 The commissioner shall promulgate such rules and regulations necessary to administer this
28 article, including rules and regulations relating to the manner of imposition, payment, and
29 collection of the infrastructure fee."

30 **SECTION 2.**

31 This Act shall become effective on January 1, 2013.

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.