

House Bill 951

By: Representatives Nimmer of the 178th, Powell of the 171st, Abrams of the 89th, Dickey of the 140th, Rogers of the 10th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use taxes, so as to create a new exemption for admissions
3 to major sporting events; to provide a definition; to provide for related matters; to provide
4 for an effective date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use taxes, is amended by deleting "or" at the end of paragraph (95), by
9 deleting the period and adding "; or" at the end of paragraph (96), and by adding a new
10 paragraph to read as follows:

11 "(97)(A) Sales of admissions to major sporting events in this state.

12 (B) As used in this paragraph, the term 'major sporting event' means the National
13 Football League championship game; any semifinal game or championship game of a
14 national collegiate tournament; a Major League Baseball, Major League Soccer, or
15 National Basketball Association all-star game; or any other major sporting event
16 determined by the commissioner of economic development and the state revenue
17 commissioner to be expected to generate revenue of at least \$50 million in the host
18 locality. The revenue projections for purposes of this paragraph shall include, but not
19 be limited to, lodging, meals, vehicle rentals, and admissions to tourist attractions."

20 style="text-align:center">**SECTION 2.**

21 This Act shall become effective on July 1, 2016, and shall be applicable to admissions
22 purchased on or after January 1, 2017.

23 style="text-align:center">**SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.