

The House Committee on Ways and Means offers the following substitute to HB 117:

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 taxes, so as to exclude from the definition of retail sales certain  
3 voluntary contributions for admission; to provide for an effective date and applicability; to  
4 repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 1 of Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to state  
8 sales and use taxes, is amended in Code Section 48-8-2, relating to definitions, by revising  
9 subparagraph (C) of paragraph (31) as follows:

10 ~~“(C) Sales of tickets, fees, or charges made for admission to, or voluntary contributions~~  
11 ~~made to~~ places of; amusement, sports, or entertainment including, but not limited to:

- 12 (i) Billiard and pool rooms;
- 13 (ii) Bowling alleys;
- 14 (iii) Amusement devices;
- 15 (iv) Musical devices;
- 16 (v) Theaters;
- 17 (vi) Opera houses;
- 18 (vii) Moving picture shows;
- 19 (viii) Vaudeville;
- 20 (ix) Amusement parks;
- 21 (x) Athletic contests, including, but not limited to, wrestling matches, prize fights,
- 22 boxing and wrestling exhibitions, football games, and baseball games;
- 23 (xi) Skating rinks;
- 24 (xii) Race tracks;
- 25 (xiii) Public bathing places;
- 26 (xiv) Public dance halls; and

27 (xv) Any other place at which any exhibition, display, amusement, or entertainment  
28 is offered to the public or any other place where an admission fee is charged;"

29 **SECTION 2.**

30 This Act shall become effective upon its approval by the Governor or upon its becoming law  
31 without such approval and shall apply to all sales made on or after July 1, 2017.

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.