

**WITHDRAWN**

The House Committee on Ways and Means offers the following substitute to SB 156:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to provide certain restrictions with regard to equalized homestead option  
3 sales and use taxes; to provide for limitations on the collection of certain other taxes while  
4 such equalized homestead option sales and use tax is being levied; to provide for the sales  
5 on which such tax may be levied; to create an exemption for certain tangible personal  
6 property sold or used to maintain, refit, or repair a boat during a single event to the extent  
7 that the aggregate value of such property exceeds \$500,000.00; to provide for reporting  
8 requirements; to provide definitions; to provide for related rules and regulations; to provide  
9 limitation on the use of special purpose local option sales taxes which are levied in  
10 conjunction with an equalized homestead option sales and use tax; to amend Chapter 1 of  
11 Title 10 of the Official Code of Georgia Annotated, relating to selling and other trade  
12 practices, so as to provide for the registration, regulation, and taxation of fantasy contest  
13 operators; to provide a short title; to provide for definitions; to provide for civil penalties; to  
14 exempt fantasy contests from certain criminal penalties; to provide for rules and regulations;  
15 to provide for appeals; to amend Chapter 8 of Title 48 of the Official Code of Georgia  
16 Annotated, relating to sales and use taxes, so as to create a sales tax exemption for entry fees  
17 paid to enter a fantasy contest; to provide for related matters; to provide an effective date and  
18 applicability; to repeal conflicting laws; and for other purposes.

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

21 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
22 taxes, is amended in Code Section 48-8-3, relating to exemptions, by revising  
23 subparagraph (D) of paragraph (57) as follows:

24 " (D)(i) The Except in counties in which a tax authorized under Part 1 of Article 3 of  
25 this chapter in connection with an equalized homestead option sales tax pursuant to

26 Part 2 of Article 2A of this chapter is imposed, the exemption provided for in this  
 27 paragraph shall not apply to any local sales and use tax levied or imposed at any time.  
 28 (ii) For the purposes of this subparagraph, the term 'local sales and use tax' shall  
 29 mean any sales tax, use tax, or local sales and use tax which is levied and imposed in  
 30 an area consisting of less than the entire state, however authorized, including, but not  
 31 limited to, such taxes authorized by or pursuant to constitutional amendment; by or  
 32 pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L. 1965, p. 2243), as  
 33 amended, the 'Metropolitan Atlanta Rapid Transit Authority Act of 1965'; or by or  
 34 pursuant to any article of this chapter but shall not mean a tax authorized under Part 1  
 35 of Article 3 of this chapter in connection with an equalized homestead option sales tax  
 36 pursuant to Part 2 of Article 2A of this chapter."

### 37 SECTION 2.

38 Said chapter is further amended by revising Code Section 48-8-3, relating to exemptions  
 39 from state sales and use taxes, by deleting "or" at the end of paragraph (97), by replacing the  
 40 period with "; or" at the end of paragraph (98), and by adding a new paragraph to read as  
 41 follows:

42 "(99)(A) The sale or use of eligible goods used to maintain, refit, or repair a boat  
 43 during a single event for the portion of the aggregate value of such eligible goods that  
 44 exceeds \$500,000.00.

45 (B) As used in this paragraph, the term:

46 (i) 'Boat' means a vehicle used or capable of being used as a means of transportation  
 47 on the water.

48 (ii) 'Eligible goods' means engines, parts, equipment, or other securely affixed  
 49 tangible personal property.

50 (iii) 'Event' means an uninterrupted period of time, beginning when a boat arrives at  
 51 a maintenance, refit, or repair facility in this state and ending when such boat departs  
 52 such facility.

53 (C) For each event for which a person qualifies for the exemption allowed in this  
 54 paragraph, such person shall, within 90 days following the end of each such event,  
 55 submit to the department a report providing the number of positions created, the  
 56 average salary of all full-time and part-time positions created, the total revenue  
 57 generated, and the total sales and use taxes collected during each such event.

58 (D) The commissioner shall promulgate any rules and regulations necessary to  
 59 implement and administer this paragraph, including, but not limited to, a list of those  
 60 articles and items qualifying for the exemption pursuant to this paragraph."

61 **SECTION 3.**

62 Said chapter is further amended by revising subsection (a) of Code Section 48-8-111, relating  
 63 to procedure for imposition of tax, resolution or ordinance, notice to county election  
 64 superintendent, and election with regard to county special purpose local option sales taxes,  
 65 as follows:

66 "(a) Prior to the issuance of the call for the referendum and prior to the vote of a county  
 67 governing authority within a special district to impose the tax under this part, such  
 68 governing authority may enter into an intergovernmental agreement with any or all of the  
 69 qualified municipalities within the special district. Any county that desires to have a tax  
 70 under this part levied within the special district shall deliver or mail a written notice to the  
 71 mayor or chief elected official in each qualified municipality located within the special  
 72 district. Such notice shall contain the date, time, place, and purpose of a meeting at which  
 73 the governing authorities of the county and of each qualified municipality are to meet to  
 74 discuss the possible projects for inclusion in the referendum, including municipally owned  
 75 or operated projects. The notice shall be delivered or mailed at least ten days prior to the  
 76 date of the meeting. The meeting shall be held at least 30 days prior to the issuance of the  
 77 call for the referendum. Following such meeting, the governing authority of the county  
 78 within the special district voting to impose the tax authorized by this part shall notify the  
 79 county election superintendent by forwarding to the superintendent a copy of the resolution  
 80 or ordinance of the governing authority calling for the imposition of the tax. Such  
 81 ordinance or resolution shall specify eligible expenditures identified by the county and any  
 82 qualified municipality for use of proceeds distributed pursuant to subsection (b) of Code  
 83 Section 48-8-115. Such ordinance or resolution shall also specify:

84 (1) The purpose or purposes for which the proceeds of the tax are to be used and may be  
 85 expended, which purpose or purposes may consist of capital outlay projects located  
 86 within or outside, or both within and outside, any incorporated areas in the county in the  
 87 special district or outside the county, as authorized by subparagraph (B) of this paragraph  
 88 for regional facilities, and which may include any of the following purposes:

89 (A) A capital outlay project consisting of road, street, and bridge purposes, which  
 90 purposes may include sidewalks and bicycle paths;

91 (B) A capital outlay project or projects in the special district and consisting of a  
 92 courthouse; administrative buildings; a civic center; a local or regional jail, correctional  
 93 institution, or other detention facility; a library; a coliseum; local or regional solid waste  
 94 handling facilities as defined under paragraph (27.1) or (35) of Code Section 12-8-22,  
 95 as amended, excluding any solid waste thermal treatment technology facility, including,  
 96 but not limited to, any facility for purposes of incineration or waste to energy direct  
 97 conversion; local or regional recovered materials processing facilities as defined under

- 98 paragraph (26) of Code Section 12-8-22, as amended; or any combination of such  
99 projects;
- 100 (C) A capital outlay project or projects which will be operated by a joint authority or  
101 authorities of the county and one or more qualified municipalities within the special  
102 district;
- 103 (D) A capital outlay project or projects, to be owned or operated or both either by the  
104 county, one or more qualified municipalities within the special district, one or more  
105 local authorities within the special district, or any combination thereof;
- 106 (E) A capital outlay project consisting of a cultural facility, a recreational facility, or  
107 a historic facility or a facility for some combination of such purposes;
- 108 (F) A water capital outlay project, a sewer capital outlay project, a water and sewer  
109 capital outlay project, or a combination of such projects, to be owned or operated or  
110 both by a county water and sewer district and one or more qualified municipalities in  
111 the county;
- 112 (G) The retirement of previously incurred general obligation debt of the county, one  
113 or more qualified municipalities within the special district, or any combination thereof;
- 114 (H) A capital outlay project or projects within the special district and consisting of  
115 public safety facilities, airport facilities, or related capital equipment used in the  
116 operation of public safety or airport facilities, or any combination of such purposes;
- 117 (I) A capital outlay project or projects within the special district, consisting of capital  
118 equipment for use in voting in official elections or referendums;
- 119 (J) A capital outlay project or projects within the special district consisting of any  
120 transportation facility designed for the transportation of people or goods, including but  
121 not limited to railroads, port and harbor facilities, mass transportation facilities, or any  
122 combination thereof;
- 123 (K) A capital outlay project or projects within the special district and consisting of a  
124 hospital or hospital facilities that are owned by a county, a qualified municipality, or  
125 a hospital authority within the special district and operated by such county,  
126 municipality, or hospital authority or by an organization which is tax exempt under  
127 Section 501(c)(3) of the Internal Revenue Code, which operates the hospital through  
128 a contract or lease with such county, municipality, or hospital authority;
- 129 (L) The repair of capital outlay projects, including, but not limited to, roads, streets,  
130 and bridges, located, in part or in whole, within the special district that have been  
131 damaged or destroyed by a natural disaster;
- 132 (M) A capital outlay project or projects that are owned, operated, or administered by  
133 the state and located, in part or in whole, within the special district; or
- 134 (N) Any combination of two or more of the foregoing;

135 provided, however, that a tax authorized under this part which is submitted to the voters  
 136 for approval in connection with an equalized homestead option sales tax pursuant to  
 137 Part 2 of Article 2A of this chapter shall be used for transportation purposes which shall  
 138 include roads, bridges, public transit, rails, airports, buses, seaports, and including  
 139 without limitation road, street, and bridge purposes pursuant to paragraph (1) of  
 140 subsection (b) of Code Section 48-8-121, for public safety facilities and related capital  
 141 equipment used in the operation thereof, for debt service purposes for which a  
 142 municipality used proceeds from the homestead option sales and use tax, and for the  
 143 repair of capital outlay projects; provided, however, that the amount of proceeds used for  
 144 the repair of capital outlay projects shall not exceed 15 percent of the total proceeds  
 145 which are collected under this part for a capital outlay project or projects authorized  
 146 under this paragraph;

147 (2) The maximum period of time, to be stated in calendar years or calendar quarters and  
 148 not to exceed five years, unless the provisions of paragraph (1) of subsection (b) or  
 149 subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the  
 150 maximum period of time for which the tax may be levied shall not exceed six years;

151 (3) The estimated cost of the project or projects which will be funded from the proceeds  
 152 of the tax, which estimated cost shall also be the estimated amount of net proceeds to be  
 153 raised by the tax, unless the provisions of paragraph (1) of subsection (b) or  
 154 subparagraph (b)(2)(A) of Code Section 48-8-115 are applicable, in which case the final  
 155 day of the tax shall be based upon the length of time for which the tax was authorized to  
 156 be levied by the referendum; and

157 (4) If general obligation debt is to be issued in conjunction with the imposition of the tax,  
 158 the principal amount of the debt to be issued, the purpose for which the debt is to be  
 159 issued, the local government issuing the debt, the interest rate or rates or the maximum  
 160 interest rate or rates which such debt is to bear, and the amount of principal to be paid in  
 161 each year during the life of the debt."

162 **SECTION 4.**

163 Chapter 1 of Title 10 of the Official Code of Georgia Annotated, relating to selling and other  
 164 trade practices, is amended by adding a new article to read as follows:

165 "ARTICLE 35

166 10-1-930.

167 This article shall be known and may be cited as the 'Registered Fantasy Contest Operators  
 168 Act.'

169 10-1-931.

170 As used in this article, the term:

171 (1) 'Beginner' means any fantasy contest player who has entered fewer than 51 contests  
172 offered by a single fantasy contest operator and who has not won at least three fantasy  
173 contest prizes of \$1,000.00 or more.

174 (2) 'Commissioner' means the state revenue commissioner.

175 (3) 'Confidential information' means information related to the play of a fantasy contest  
176 by fantasy contest players obtained as a result of or by virtue of a person's employment.

177 (4) 'Entry fee' means cash or cash equivalent that is required to be paid by a fantasy  
178 contest player to a fantasy contest operator to enter a fantasy contest.

179 (5) 'Fantasy contest' means a simulated game or contest in which:

180 (A) An entry fee is required and the value of all prizes and awards offered is  
181 established and made known in advance of the game or contest;

182 (B) All winning outcomes reflect in part the relative knowledge and skill of those who  
183 enter such contest and are determined predominantly by accumulated statistical results  
184 of the performance of individuals participating in sporting events not organized by the  
185 fantasy contest operator or those who enter such contest and in which those entering the  
186 fantasy contest do not directly participate in any way;

187 (C) Winning outcomes are not based on the score, point spread, or any performance  
188 of any single actual team or combination of such teams in a sporting event, series of  
189 events or other competition or solely on any single performance of an individual in any  
190 single actual sporting event or other competition; and

191 (D) The statistical results of the performance of individuals under subparagraph (B) of  
192 this paragraph are not based on university, college, high school, or youth sporting  
193 events or other competitions.

194 (6) 'Fantasy contest operator' means a person that conducts a fantasy contest offered to  
195 the general public.

196 (7) 'Fantasy contest player' or 'player' means an individual who enters a fantasy contest  
197 offered by a fantasy contest operator.

198 (8) 'Gross fantasy contest revenues' means the amount equal to the total of all entry fees  
199 that a fantasy contest operator collects from all fantasy contest players, less the total of  
200 all sums paid out as prizes to all fantasy contest players, multiplied by the resident  
201 percentage for Georgia.

202 (9) 'Highly experienced player' means a fantasy contest player who has entered more  
203 than 1,000 contests offered by a single fantasy contest operator or who has won more  
204 than three fantasy contest prizes valued at \$1,000.00 or more.

205 (10) 'Person' means an individual, partnership, corporation, company, association, or any  
206 other entity.

207 (11) 'Representative' means any:

208 (A) Officer of an entity for which an application is submitted under this article; or

209 (B) Shareholder holding 5 percent or more interest in an entity for which an application  
210 is submitted under this article.

211 (12) 'Resident percentage' means the percentage, rounded to the nearest tenth of a  
212 percent, of the total of entry fees collected by a fantasy contest operator from fantasy  
213 contest players located in Georgia, divided by the total entry fees collected from all  
214 fantasy contest players in fantasy contests offered by a fantasy contest operator within the  
215 United States.

216 10-1-932.

217 (a) No fantasy contest operator shall offer any fantasy contest in this state without first  
218 being registered with the commissioner, except that a fantasy contest operator that offered  
219 fantasy contests in this state prior to the effective date of this article may continue to offer  
220 fantasy contests in this state until an application for registration under this article has been  
221 approved or denied, provided that such fantasy contest operator:

222 (1) Submits a written certification via certified mail, return receipt requested, to the state  
223 revenue commissioner within ten days of the effective date of this article disclosing the:

224 (A) Name and address of the fantasy contest operator;

225 (B) Names of the representatives of the fantasy contest operator; and

226 (C) Amount of gross revenue collected from fantasy contest players within the state  
227 during the 12 months immediately preceding such certification; and

228 (2) Files an application for registration with the commissioner within 30 days of the  
229 application's availability.

230 (b) An application for registration under this article, and all attachments thereto, shall not  
231 be subject to public inspection or disclosure under Article 4 of Chapter 18 of Title 50 but  
232 shall be subject to disclosure in response to a valid subpoena, court order, or other legal  
233 process and, without limitation, may be utilized by the commissioner in the enforcement  
234 of this article or the rules and regulations promulgated hereunder.

235 (c) Before registering to offer fantasy contests in this state, a fantasy contest operator shall  
236 undergo a background investigation conducted by the commissioner. The commissioner  
237 may require a background investigation of any representative. The fantasy contest operator  
238 shall be responsible for the reasonable and necessary costs incurred by the commissioner  
239 related to conducting any background investigations.

- 240 (d)(1) The commissioner may refuse to register such fantasy operator, may refuse to  
 241 annually renew a registration, or may suspend, revoke, or penalize a registration if:
- 242 (A) The registered fantasy contest operator or applicant has intentionally violated a  
 243 provision of this article or a rule or regulation promulgated under this article;
- 244 (B) The registered fantasy contest operator or applicant has intentionally failed to  
 245 provide requested information or answer a question, intentionally made a false  
 246 statement in or in connection with the application or renewal, or omitted any material  
 247 or requested information;
- 248 (C) The registered fantasy contest operator or applicant used coercion to accomplish  
 249 a purpose or to engage in conduct regulated by the commissioner;
- 250 (D) Failure to deny, revoke, or suspend the registration would be contrary to the intent  
 251 and purpose of this article;
- 252 (E) The registered fantasy contest operator or applicant has engaged in a violation of  
 253 Article 15 of this chapter;
- 254 (F) The registered fantasy contest operator, applicant, or any representative of the  
 255 fantasy contest operator has been convicted of a felony and served any part of a  
 256 criminal sentence, including probation, within the ten years immediately preceding the  
 257 date of receipt of submission of the registration application;
- 258 (G) The registered fantasy contest operator, applicant, or any representative of the  
 259 fantasy contest operator has been convicted of a misdemeanor or felony at any time for  
 260 a crime involving gambling; or
- 261 (H) The registered fantasy contest operator fails to remit taxes pursuant to subsection  
 262 (f) of this Code section.
- 263 (2) The registered fantasy contest operator or applicant shall be entitled to at least 30  
 264 days' written notice and, if requested, a hearing in the following instances:
- 265 (A) After an application for registration or renewal of a registration has been refused;  
 266 (B) Before the commissioner may revoke, suspend, or penalize a registration; and  
 267 (C) Before the commissioner may invoke any other sanctions provided by this article.
- 268 (3) All hearing procedures shall be conducted in conformance with Article 1 of Chapter  
 269 13 of Title 50.
- 270 (e) A fantasy contest operator shall pay to the commissioner an annual registration fee as  
 271 follows:
- 272 (1) For a fantasy contest operator with gross fantasy contest revenues for the  
 273 preceding 12 months of \$3 million or more, the fantasy contest operator shall pay  
 274 \$15,000.00; or



275 (2) For a fantasy contest operator with gross fantasy contest revenues for the  
276 preceding 12 months of less than \$3 million, the fantasy contest operator shall pay  
277 \$5,000.00.

278 (f) Not less than 60 nor more than 90 days prior to expiration of the fantasy contest  
279 operator's annual registration, the fantasy contest operator shall pay to the commissioner  
280 an annual registration renewal fee in accordance with the fee schedule in subsection (e) of  
281 this Code section. In addition to the annual registration fee, a fantasy contest operator shall  
282 annually pay over to the commissioner a tax of 6 percent of the fantasy contest operator's  
283 gross fantasy contest revenues for the preceding 12 months with the first such payment due  
284 upon issuance of the initial registration by the commissioner of the fantasy contest  
285 operator. The commissioner shall be authorized to direct that any or all fantasy contest  
286 operators remit such tax more frequently than annually, but no more frequently than  
287 monthly; provided, however that the tax frequency shall be designed to protect the state in  
288 the event that the state has reason to believe the operator is in financial jeopardy. Such tax  
289 shall be deemed to be collected and held in trust by the fantasy contest operator on behalf  
290 of the commissioner so as to further protect the state in the event of a bankruptcy filing by  
291 a fantasy contest operator.

292 (g) The registration described in this Code section shall be transferable at the discretion  
293 of the commissioner.

294 (h) A fantasy contest operator applying for renewal or transfer of a registration under this  
295 Code section may operate while awaiting renewal or transfer of registration from the  
296 commissioner, unless the commissioner has reasonable cause to believe that such fantasy  
297 contest operator is or may be in violation of the provisions of this article or the rules and  
298 regulations promulgated hereunder and the department notifies such fantasy contest  
299 operator to suspend the operation of fantasy contests until the renewal or transfer of  
300 registration is issued.

301 (i) As a condition of receiving and holding a registration pursuant to this article, a fantasy  
302 contest operator is deemed to consent to:

303 (1) The jurisdiction of the commissioner to enforce this article in proceedings before the  
304 commissioner and to appear before the commissioner if directed and to provide such  
305 reports, documentation, and other information as may be required by the commissioner  
306 for the enforcement of this article or the rules and regulations of the commissioner; and

307 (2) The exclusive jurisdiction of the courts of this state for purposes of enforcement of  
308 this article, including, but not limited to, any proceedings related to the assessment or  
309 collection of the taxes and fees imposed under this article.

310 10-1-933.

311 (a) A fantasy contest operator shall submit evidence to the commissioner that such  
312 operator has established and will implement commercially reasonable procedures for such  
313 operator's fantasy contests that:

314 (1) Prevent employees of the fantasy contest operator and relatives living in the same  
315 household as such employees from entering any public fantasy contest offered by the  
316 fantasy contest operator;

317 (2) Prevent the sharing of confidential information that could affect fantasy contest play  
318 with third parties before such information is made publicly available;

319 (3) Prevent the fantasy contest operator from participating in any fantasy contests that  
320 such person offers;

321 (4) Take reasonable steps to ensure that no persons under the age of 18 participate in any  
322 fantasy contest, including verifying that all fantasy contest players are 18 years of age or  
323 older;

324 (5) Provide fantasy contest players with access to information on responsible play;

325 (6) Provide fantasy contest players with access to information on seeking assistance for  
326 compulsive behavior;

327 (7) Provide each fantasy contest player access to such player's own play history and  
328 account details;

329 (8) Prevent individuals who participate, compete, or officiate in a sporting event or other  
330 competition that is the subject of a fantasy contest from entering such fantasy contest;

331 (9) Allow individuals to restrict themselves from entering a fantasy contest upon request  
332 and implement reasonable steps to prevent such individuals from entering any fantasy  
333 contests offered by the fantasy contest operator;

334 (10) Disclose the number of entries that a fantasy contest player may submit to  
335 participate in each fantasy contest and implement reasonable steps to prevent fantasy  
336 contest players from submitting more than the allowable number; and

337 (11) Segregate fantasy contest player funds from operational funds of the fantasy contest  
338 operator or maintain an irrevocable letter of credit, a bond, or a combination thereof, in  
339 a form acceptable to the commissioner, in the amount of the deposits made to the  
340 accounts of fantasy contest players for the benefit and protection of the funds held in such  
341 accounts.

342 (b) A fantasy contest operator offering fantasy contests in this state shall contract with a  
343 third-party auditor approved by the commissioner to perform an independent audit for each  
344 annual registration period, consistent with rules and regulations of the commissioner, which  
345 may include such standards established by the American Institute of Certified Public  
346 Accountants, to ensure compliance with this article and submit the results of such audit to

347 the commissioner. The third-party auditor's audit submission shall include a certification  
348 that the third-party auditor has concluded that the fantasy contest operator is in compliance  
349 with this article, including the tax and fee provisions of this article for the audit period.  
350 Such third-party auditor and the fantasy contest operator shall be required to appear before  
351 the commissioner and to produce books, records, working papers, and any other supporting  
352 documentation to the commissioner at his or her direction.

353 (c) A fantasy contest operator offering fantasy contests in this state shall not target in any  
354 advertising minors or players excluded pursuant to paragraph (9) of subsection (a) of this  
355 Code section.

356 (d) All fantasy contest operators shall develop fantasy contests that are limited to  
357 beginners and shall keep nonbeginner players from participating, either directly or through  
358 another person as a proxy, in those fantasy contests. A fantasy contest operator shall  
359 suspend the account of any fantasy contest player who is not a beginner and who enters a  
360 beginner contest directly or through another person as a proxy and shall ban such  
361 individual from further play. A fantasy contest operator may allow a player who is not a  
362 beginner or a highly experienced player to enter up to ten beginner contests in any sport in  
363 which that player has not already entered 20 fantasy contests.

364 (e) In advance of accepting any entry fee, a fantasy contest operator shall ensure that all  
365 offered fantasy contests establish and make known to all potential players all prizes and  
366 awards offered to winning participants.

367 10-1-934.

368 In addition to any other remedies provided by law, a fantasy contest operator that violates  
369 this article is subject to a civil penalty of not more than \$5,000.00 for each violation, not  
370 to exceed \$125,000.00 for violations arising out of the same transaction or occurrence,  
371 which shall accrue to the state and may be recovered in a civil action brought by the  
372 commissioner or as otherwise provided in this article.

373 10-1-935.

374 Fantasy contests offered by a fantasy contest operator properly registered in accordance  
375 with this article and operated in compliance with this article and the rules and regulations  
376 promulgated hereunder are exempt from Article 2 of Chapter 12 of Title 16.

377 10-1-936.

378 (a) The commissioner shall be authorized to promulgate rules and regulations to administer  
379 this article which may include administrative penalties to be imposed upon registered  
380 fantasy contest operators for any violation of this article or the rules and regulations of the

381 commissioner. The commissioner is further authorized to require such appearances,  
 382 reports, records, documentation, and other information from registered fantasy contest  
 383 operators and parties acting on their behalf as the commissioner deems necessary for the  
 384 administration of this article and the rules and regulations of the commissioner.

385 (b) The taxes, fees, and penalties imposed pursuant to this article shall be subject to  
 386 interest and penalties and administered, assessed, and enforced in accordance with Chapters  
 387 2, 3, and 4 of Title 48 and the commissioner may require a proper surety bond to secure the  
 388 same. The commissioner is specifically authorized to issue and enforce an execution for  
 389 all amounts due the state under this article.

390 (c) The remedies provided in this Code section shall be in addition to all other remedies  
 391 provided in this article.

392 10-1-937.

393 Any determination made by the commissioner under this article that is adverse to a fantasy  
 394 contest operator may be challenged by such fantasy contest operator within 30 days of such  
 395 adverse action through an appeal to the Georgia Tax Tribunal in accordance with Chapter  
 396 13A of Title 50. The Georgia Tax Tribunal shall issue a final judgment on such an appeal."

397 **SECTION 5.**

398 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
 399 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use  
 400 taxes, by deleting "or" at the end of paragraph (97), by replacing the period with "; or" at the  
 401 end of paragraph (98), and by adding a new paragraph to read as follows:

402 "(99) Entry fees, as such term is defined in Code Section 10-1-931."

403 **SECTION 6.**

404 (a) This Act shall become effective upon its approval by the Governor or upon its becoming  
 405 law without such approval.

406 (b) Sections 1 and 3 of this Act shall apply to all equalized homestead option sales and use  
 407 taxes which are implemented on and after such date and to all county special purpose local  
 408 option sales taxes which are implemented in conjunction with an equalized homestead option  
 409 sales and use tax implemented on and after such date.

410 **SECTION 7.**

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