

House Bill 854

By: Representatives Williams of the 145<sup>th</sup>, McCall of the 33<sup>rd</sup>, Dunahoo of the 30<sup>th</sup>, McGowan of the 138<sup>th</sup>, Hitchens of the 161<sup>st</sup>, and others

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 create an exemption from state sales and use tax for certain nonprofit  
3 horse shows, rodeos, or livestock events or exhibits; to provide for related matters; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
8 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use  
9 taxes, by deleting "or" at the end of subparagraph (E) of paragraph (99), by replacing the  
10 period with "; or" at the end of subparagraph (C) of paragraph (100), and by adding a new  
11 paragraph to read as follows:

12 "(101) Sales to or by any nonprofit organization which has as its primary purpose the  
13 presentation of horse shows, rodeos, or livestock events or exhibits. This exemption shall  
14 apply to any participation fees paid by the entrants and any price of admissions paid by  
15 the public."

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

17 All laws and parts of laws in conflict with this Act are repealed.