

House Bill 344

By: Representatives Gambill of the 15<sup>th</sup>, Hatchett of the 150<sup>th</sup>, Silcox of the 52<sup>nd</sup>, Dollar of the 45<sup>th</sup>, Dreyer of the 59<sup>th</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 provide that the mission to advance arts in this state shall not be  
3 required to be an organization's primary mission in order to obtain an exemption for certain  
4 sales of tickets, fees, or charges for admission to fine arts performances or exhibitions; to  
5 extend the sunset date for such exemption; to provide for related matters; to provide for an  
6 effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
10 taxes, is amended by revising paragraph (100) of Code Section 48-8-3, relating to  
11 exemptions from state sales and use taxes, as follows:

12 "(100)(A) Sales of tickets, fees, or charges for admission to a fine arts performance or  
13 exhibition conducted within a facility in this state that is owned or operated by an  
14 organization which is exempt from taxation under Section 501(c)(3) of the Internal  
15 Revenue Code, or a museum of cultural significance, if such organization's or museum's  
16 ~~primary~~ mission is to advance the arts in this state and to provide arts, educational, and  
17 culturally significant programming and exhibits for the benefit and enrichment of the  
18 citizens of this state.

19 (B) As used in this paragraph, the term 'fine arts' means music performed by a  
20 symphony orchestra, poetry, photography, ballet, dance, opera, theater, dramatic arts,  
21 painting, sculpture, ceramics, drawing, watercolor, graphics, printmaking, and  
22 architecture.

23 (C) This paragraph shall be automatically repealed on July 1, ~~2020~~ 2023;"

24 **SECTION 2.**

25 This Act shall become effective upon its approval by the Governor or upon its becoming law  
26 without such approval.

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.