

House Bill 226

By: Representatives Kennard of the 102nd, Efstration of the 104th, Frye of the 118th, Rich of the 97th, Stephens of the 164th, 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 exempt certain sales of tickets, fees, or charges for admission to fine
3 arts performances or exhibitions from taxation; to provide for a definition; to provide for
4 related matters; to provide for an effective date and automatic repeal; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

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

culturally significant programming and exhibits for the benefit and enrichment of the citizens of this state.

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

(C) This paragraph shall be automatically repealed on July 1, 2023 ~~Reserved;~~

SECTION 2.

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

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.