

The Senate Committee on Rules offered the following substitute to HB 1077:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to  
2 exemptions from sales and use taxes, so as to extend the sunset date applicable to the  
3 exemption for sales of tickets, fees, and charges of admission to certain museums and fine  
4 arts performances or exhibitions at nonprofit facilities; to create an exemption for sales of  
5 tickets, fees, or charges for admission to the Georgia National Fair held at the Georgia  
6 National Fairgrounds and Agricenter; to provide for related matters; to provide for an  
7 effective date and applicability; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from  
11 sales and use taxes, is amended by revising paragraph (100), by striking "or" at the end of  
12 paragraph (104), by striking the period at the end of paragraph (105) and substituting "; or"  
13 in lieu thereof, and by adding a new paragraph to read as follows:

14 "(100)(A) Sales of tickets, fees, or charges for admission to a fine arts performance or  
15 exhibition conducted within a facility in this state that is owned or operated by an  
16 organization which is exempt from taxation under Section 501(c)(3) of the Internal

17 Revenue Code, or a museum of cultural significance, if such organization's or museum's  
18 mission is to advance the arts in this state and to provide arts, educational, and  
19 culturally significant programming and exhibits for the benefit and enrichment of the  
20 citizens of this state.

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

25 (C) This paragraph shall stand repealed and reserved on December 31, ~~2027~~ 2032;  
26 "(105.1) Sales of tickets, fees, or charges for admission to the Georgia National Fair  
27 held at the Georgia National Fairgrounds and Agricenter."

28 **SECTION 2.**

29 This Act shall become effective on July 1, 2026, and shall be applicable to all taxable years  
30 beginning on or after January 1, 2027.

31 **SECTION 3.**

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