

House Bill 1034 (AS PASSED HOUSE AND SENATE)

By: Representatives Wiedower of the 119th, Smyre of the 135th, Williamson of the 115th, Rhodes of the 120th, Gaines of the 117th, and others

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 revise the exemption for sales of admissions
3 to nonrecurring major sporting events; to amend the definition of "major sporting event" to
4 include any match of a FIFA World Cup; to extend the sunset provision for the exemption;
5 to provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
9 sales and use taxes, is amended in paragraph (97) as follows:

10 "(97)(A) Sales of admissions to nonrecurring major sporting events in this state
11 expected to generate over \$50 million in the host locality.

12 (B) As used in this paragraph, the term 'major sporting event' means the National
13 Football League championship game; any semifinal game or championship game of a
14 national collegiate tournament; a Major League Baseball, Major League Soccer, or
15 National Basketball Association all-star game; any match of a FIFA World Cup; or any

16 other nonrecurring major sporting event determined by the commissioner of economic
17 development and the state revenue commissioner to be a major sporting event.

18 (C) As used in this paragraph, the term 'nonrecurring' means not occurring in this state
19 more than once every three years.

20 (D) The revenue projections for purposes of this paragraph shall include, but not be
21 limited to, lodging, meals, vehicle rentals, and admissions to tourist attractions.

22 (E) Determinations made under this paragraph by the commissioners on or after July 1,
23 2016, shall be made prior to the date of the convening of the General Assembly
24 immediately preceding the awarding of the sales tax exemption for a major sporting
25 event. Such a determination shall become effective either 30 days prior to the major
26 sporting event or on the first fiscal day of the fiscal year immediately following a year
27 during which such determination was made, whichever is earlier. Such a determination
28 may be rendered null and void by a joint resolution passed by both chambers of the
29 General Assembly. In the event that the presiding officers of the General Assembly,
30 in their discretion, choose to introduce such a joint resolution, a special committee in
31 each respective chamber of the General Assembly will be appointed by the presiding
32 officers of both chambers of the General Assembly for the purpose of considering such
33 a joint resolution, subject to the rules of both respective chambers.

34 (F) This paragraph shall stand automatically repealed on December 31, ~~2022~~ 2031;
35 provided, however, that this repeal shall not apply to any event for which an application
36 has been submitted prior to December 31, ~~2022~~ 2031;"

37 **SECTION 2.**

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