

House Bill 730

By: Representative Stephens of the 164<sup>th</sup>

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 exempt all tangible personal property from  
3 taxation when sold to or used by a local host committee for major sporting events; to extend  
4 an exemption for sales of admissions to certain nonrecurring major sporting events; to  
5 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 state sales and use taxes, is amended by revising paragraph (97) as follows:

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

12 (ii) All tangible personal property sold to or used by a host committee tasked with  
13 recruiting, planning, and raising the funds to host nonrecurring major sporting events  
14 in this state expected to generate over \$50 million in the host locality.

15 (B) As used in this paragraph, the term 'major sporting event' means the National  
16 Football League championship game; any semifinal game or championship game of a  
17 national collegiate tournament; a Major League Baseball, Major League Soccer, or  
18 National Basketball Association all-star game; or any other nonrecurring major sporting  
19 event determined by the commissioner of economic development and the state revenue  
20 commissioner to be a major sporting event.

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

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

25 (E) Determinations made under this paragraph by the commissioners on or after  
26 July 1, 2016, shall be made prior to the date of the convening of the General Assembly

27 immediately preceding the awarding of the sales tax exemption for a major sporting  
28 event. Such a determination shall become effective either 30 days prior to the major  
29 sporting event or on the first fiscal day of the fiscal year immediately following a year  
30 during which such determination was made, whichever is earlier. Such a determination  
31 may be rendered null and void by a joint resolution passed by both chambers of the  
32 General Assembly. In the event that the presiding officers of the General Assembly,  
33 in their discretion, choose to introduce such a joint resolution, a special committee in  
34 each respective chamber of the General Assembly will be appointed by the presiding  
35 officers of both chambers of the General Assembly for the purpose of considering such  
36 a joint resolution, subject to the rules of both respective chambers.

37 (F) This paragraph shall stand automatically repealed on December 31, ~~2022~~ 2028;  
38 provided, however, that this repeal shall not apply to any event for which an application  
39 has been submitted prior to December 31, ~~2022~~ 2028;"

40

41

## SECTION 2.

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