

House Bill 1019

By: Representative Stephens of the 164th

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 provide for a sales tax exemption for certain
3 cultural organizations; to provide for automatic repeal; to provide for related matters; to
4 provide for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 state sales and use taxes, is amended by deleting "or" at the end of paragraph (99), by
9 replacing the period with "; or" at the end of paragraph (100), and by adding a new paragraph
10 to read as follows:

11 "(101)(A) Sales of tickets or charges for admission to a local cultural organization
12 facility.

13 (B) As used in this paragraph, the term 'local cultural organization facility' means a
14 facility in this state that is owned or operated by an organization that is exempt from
15 taxation under Section 501(c)(3) of the Internal Revenue Code which has as its primary
16 mission the advancement of arts in this state and the providing of enriching and
17 educational cultural exhibits and programming. Local cultural organizations may
18 include, without limitation, museums, visual and performing arts centers, botanical
19 gardens, natural history organizations, and zoos. The term does not include aquariums.

20 (C) This paragraph shall be automatically repealed on July 1, 2021."

21 **SECTION 2.**

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

24

SECTION 3.

25 All laws and parts of laws in conflict with this Act are repealed.