

Senators McKoon of the 29th and Crane of the 28th offered the following amendment:

1 *Amend HB 951 (LC 34 4897ERS) by striking "to create a new exemption for admissions to*
 2 *major sporting events;" on lines 3 through 5; by inserting in lieu thereof "to amend Article*
 3 *3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to excise tax*
 4 *on rooms, lodgings, and accommodations, so as to provide for the imposition of an excise*
 5 *tax upon the furnishing for value to the public of any room or rooms, lodgings, or*
 6 *accommodations for a limited time for the purpose of reimbursing the sales tax paid by the*
 7 *sponsor of a major sporting event;"; by striking lines 28 through 55 and redesignating*
 8 *Sections 2 and 3 as Sections 3 and 4, respectively; and by inserting after line 55 the*
 9 *following:*

10 **SECTION 2.**

11 Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
 12 excise tax on rooms, lodgings, and accommodations, is amended by adding a new Code
 13 section to read as follows:

14 "48-13-51.1.

15 (a) As used in this Code section, the term 'nonrecurring major sporting event' means the
 16 National Football League championship game; any semifinal game or championship game
 17 of a 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 which does not occur in this state more than
 21 once every three years.

22 (b) Each municipality in this state in which a nonrecurring major sporting event is to be
 23 held may levy and collect, during the calendar year in which such nonrecurring major
 24 sporting event is held, an excise tax upon the furnishing for value to the public of any
 25 rooms, lodgings, or accommodations furnished by any person or legal entity licensed by,
 26 or required to pay business or occupation taxes to, the municipality for operating a hotel,
 27 motel, inn, lodge, tourist camp, tourist cabin, campground, or any other place in which
 28 rooms, lodgings, or accommodations are regularly furnished for value. The tax shall be
 29 levied at a rate which will generate sufficient funds to reimburse the sponsor of the
 30 nonrecurring major sporting event for sales taxes collected on ticket sales for such event."