

House Bill 951 (AS PASSED HOUSE AND SENATE)

By: Representatives Nimmer of the 178<sup>th</sup>, Powell of the 171<sup>st</sup>, Abrams of the 89<sup>th</sup>, Dickey of the 140<sup>th</sup>, Smyre of the 135<sup>th</sup>, 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 state sales and use taxes, so as to provide for a back-to-school sales tax  
3 holiday; to provide for a sales tax holiday for certain energy efficient products; to create a  
4 new exemption for admissions to major sporting events; to provide for definitions; to provide  
5 for procedures, conditions, and limitations; to provide for automatic repeal; to provide for  
6 related matters; to provide for an effective date and applicability; to repeal conflicting laws;  
7 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 state sales and use taxes, is amended by revising subparagraph (A) of paragraphs (75) and  
12 (82) and by deleting "or" at the end of paragraph (95), by deleting the period and adding "  
13 or" at the end of paragraph (96), and by adding a new paragraph to read as follows:

14 "(75)(A) The sale of eligible property. The exemption provided by this paragraph  
15 applies only to sales occurring during ~~periods:~~

16 ~~(i) Commencing the period commencing~~ at 12:01 A.M. on ~~August 1, 2014~~ July 30,  
17 2016, and concluding at 12:00 Midnight on ~~August 2, 2014;~~ and July 31, 2016.

18 ~~(ii) Commencing at 12:01 A.M. on July 31, 2015, and concluding at 12:00 Midnight~~  
19 ~~on August 1, 2015."~~

20 "(82)(A) Purchase of Energy Star Qualified Products or WaterSense Products with a  
21 sales price of \$1,500.00 or less per product purchased for noncommercial home or  
22 personal use. The exemption provided by this paragraph shall apply only to sales:

23 ~~(i) Commencing occurring during the period commencing~~ at 12:01 A.M. on ~~October~~  
24 3, 2014 September 30, 2016, and concluding at 12:00 Midnight on ~~October 5, 2014;~~  
25 and October 2, 2016.

26 ~~(ii) Commencing at 12:01 A.M. on October 2, 2015, and concluding at 12:00~~  
 27 ~~Midnight on October 4, 2015."~~

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

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

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

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

40 (E) Determinations made under this paragraph by the commissioners on or after the  
 41 effective date of this paragraph shall be made prior to the date of the convening of the  
 42 General Assembly immediately preceding the awarding of the sales tax exemption for  
 43 a major sporting event. Such a determination shall become effective either 30 days  
 44 prior to the major sporting event or on the first fiscal day of the fiscal year immediately  
 45 following a year during which such determination was made, whichever is earlier.  
 46 Such a determination may be rendered null and void by a joint resolution passed by  
 47 both chambers of the General Assembly. In the event that the presiding officers of the  
 48 General Assembly, in their discretion, choose to introduce such a joint resolution, a  
 49 special committee in each respective chamber of the General Assembly will be  
 50 appointed by the presiding officers of both chambers of the General Assembly for the  
 51 purpose of considering such a joint resolution, subject to the rules of both respective  
 52 chambers.

53 (F) This paragraph shall stand automatically repealed on December 31, 2022; provided,  
 54 however, that this repeal shall not apply to any event for which an application has been  
 55 submitted prior to December 31, 2022."

56 **SECTION 2.**

57 This Act shall become effective on July 1, 2016, and shall be applicable to admissions  
 58 purchased on or after January 1, 2017. This Act shall only apply to events secured on or after  
 59 the effective date of this Act.

60

**SECTION 3.**

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