

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales
2 and use taxes, so as to create an exemption from state sales and use tax for certain nonprofit
3 horse shows, rodeos, or livestock events or exhibits; to provide for related matters; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use
8 taxes, is amended in Code Section 48-8-3, relating to exemptions from state sales and use
9 taxes, by deleting "or" at the end of division (102)(E)(iii), by replacing the period with "; or"
10 at the end of subparagraph (G) of paragraph (103), and by adding a new paragraph to read
11 as follows:

12 "(104) Sales to or by any nonprofit organization which has as its primary purpose the
13 presentation of horse shows, rodeos, or livestock events or exhibits. This exemption shall
14 apply to any participation fees paid by the entrants and any price of admissions paid by
15 the public."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.