

House Bill 535

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 state sales and use taxes, so as to provide a state sales tax exemption for
3 sales of tickets, fees, or charges of admission to certain facilities that provide certain racing
4 events; to provide for related matters; 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 (97), by
9 replacing the period with "; or" at the end of paragraph (98), and by adding a new paragraph
10 to read as follows:

11 "(99) Sales of tickets, fees, or charges for admission to automotive racing events of at
12 least 400 miles in length that are open to the general public and held at a racetrack facility
13 in this state that has a seating capacity of at least 100,000."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.