

Senate Bill 153

By: Senators Beach of the 21st, Robertson of the 29th and Albers of the 56th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to
2 specific, business, and occupation taxes, so as to authorize local governments to levy a public
3 safety stadium surcharge as a tax upon original ticket sales for events at eligible venues; to
4 provide for legislative intent; to provide for definitions; to create special districts; to provide
5 for terms, conditions, and limitations; to provide for audits; to provide for related matters;
6 to provide for an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,
10 business, and occupation taxes, is amended by adding a new article to read as follows:

11 "ARTICLE 9

12 48-13-150.

13 It is declared to be the purpose and intent of the General Assembly that:

14 (1) Each county and municipality in this state shall be authorized to levy certain excise
15 taxes as provided in this article; and

16 (2) Funds derived from such tax shall be expended solely for the purpose of providing
17 local government services to enhance public safety within the special district levying such
18 tax.

19 48-13-151.

20 As used in this article, the term:

21 (1) 'Eligible venue' means any stadium, arena, amphitheater, or other venue that is open
22 to the public in this state and has a rated capacity of 9,500 persons or more.

23 (2) 'Original ticket sale' means the first retail sale of entry or admission to attend an event
24 held at an eligible venue and open to the general public.

25 (3) 'Public safety stadium surcharge' means an excise tax imposed by this article on each
26 original ticket sale.

27 (4) 'Retail sale' shall have the same meaning as provided in Code Section 48-8-2.

28 (5) 'Sales price' shall have the same meaning as provided in Code Section 48-8-2.

29 48-13-152.

30 Pursuant to the authority granted by Article IX, Section II, Paragraph VI of the Constitution
31 of this state, there are created within this state 159 special districts. One such district shall
32 exist within the geographical boundaries of each county, and the territory of each district
33 shall include all of the territory within the county except territory located within the
34 boundaries of any municipality that imposes a public safety stadium surcharge.

35 48-13-153.

36 (a)(1) The governing authority of each municipality in this state may levy and collect an
37 excise tax upon each original ticket sale for eligible venues located within such
38 municipality at the rate of 2 percent of the sales price.

39 (2) The governing authority of each county in this state may levy and collect an excise
40 tax upon each original ticket sale for eligible venues located within such county at the
41 rate of 1 percent of the sales price.

42 (3) In addition to the tax authorized by paragraph (2) of this subsection, the governing
43 authority of each county in this state may levy and collect an excise tax upon each
44 original ticket sale at the rate of 2 percent of the sales price for eligible venues located
45 within the territorial limits of the special district created for such county under Code
46 Section 48-13-152.

47 (b)(1) In no event shall the total rate of the tax imposed pursuant to this article upon an
48 original ticket sale exceed 3 percent of the sales price in aggregate.

49 (2) Except as otherwise provided in this article, the tax imposed by this article shall be
50 levied, in the same manner as is provided in Article 1 of Chapter 8 of this title, for the
51 retail purchase, retail sale, use, or consumption of tangible personal property; provided,
52 however, that no exemption provided for in Code Section 48-8-3 shall affect the tax
53 imposed under this article.

54 (3) Taxes levied pursuant to this article shall be exclusively administered and collected
55 by the commissioner for the use and benefit of the county or municipality levying such
56 tax. Except as provided otherwise in this article, such administration and collection shall
57 be accomplished in the same manner and subject to the same applicable provisions,
58 procedures, and penalties provided in Article 1 of this chapter.

59 48-13-154.

60 (a) In order to levy the tax authorized by this article, the governing authority of the county
61 or municipality shall adopt an ordinance that:

62 (1) States the date upon which the levy shall commence, which shall not be less than 90
63 days from the adoption of such ordinance; and

64 (2) Specifies with particularity the projects or purposes authorized under subsection (b)
65 of this Code section for which proceeds of the tax are to be expended.

66 (b) All proceeds collected shall be expended by the end of the fiscal year following their
67 collection for the provision of local government services within the respective
68 municipality, county, or special district. Such expenditures shall be limited to one or more
69 of the following purposes:

70 (1) Capital outlay projects consisting of the construction of public safety facilities,
71 including the acquiring, constructing, renovating, improving, and equipping of or the
72 retirement of debt issued with respect to such capital outlay projects; and

73 (2) Maintenance and operation expenses or security and public safety expenses
74 associated with capital outlay projects funded pursuant to paragraph (1) of this
75 subsection.

76 48-13-155.

77 As a part of the audit report required under Code Section 36-81-7, the auditor shall include,
78 in a separate schedule, a report of the revenues and expenditures pertaining to the tax under
79 this article."

80 **SECTION 2.**

81 This Act shall become effective on July 1, 2023.

82

SECTION 3.

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