

The Senate Committee on Economic Development and Tourism offered the following substitute to SB 57:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Title 50 of the Official Code of Georgia Annotated, relating to state government,  
2 so as to authorize and provide for the regulation and taxation of sports betting in this state;  
3 to provide for additional powers and duties of the Georgia Lottery Corporation; to change  
4 certain provisions relating to the shortfall reserves maintained within the Lottery for  
5 Education Account; to provide for the Georgia Lottery Corporation to engage in certain  
6 activities related to sports betting; to provide for a short title; to provide for legislative  
7 findings; to provide for definitions; to create the Sports Betting Division within the  
8 corporation; to provide for the qualifications, appointment, removal, and powers of the  
9 executive director of the division; to provide for the procedures, limitations, requirements,  
10 and qualifications of the licensing of any person offering, operating, or managing sports  
11 betting in this state; to provide for criminal background checks; to regulate wagers and  
12 provide requirements for bettors; to provide for bettors to restrict themselves from placing  
13 certain wagers; to provide certain resources for individuals with problem gambling or a  
14 betting or gambling disorder; to provide for the collection and disposition of fees; to provide  
15 for a privilege tax; to prohibit certain conduct by employees of the corporation, licensees, and  
16 other persons; to provide for certain penalties; to provide for construction; to amend Title 48  
17 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to exempt

18 wagers placed as part of sports betting; to provide for related matters; to provide for an  
19 effective date and applicability; to repeal conflicting laws; and for other purposes.

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

21 **PART I**  
22 **SECTION 1-1.**

23 Title 50 of the Official Code of Georgia Annotated, relating to state government, is amended  
24 in Code Section 50-27-3, relating to definitions, by revising paragraph (13) and adding a new  
25 paragraph to read as follows:

26 "(13) 'Lottery,' 'lotteries,' 'lottery game,' or 'lottery games' means any game of chance  
27 approved by the board and operated pursuant to this chapter, including, but not limited  
28 to, instant tickets, ~~on-line~~ online games, and games using mechanical or electronic  
29 devices; or sports betting only as authorized and defined by Article 4 of this chapter; and  
30 ~~but~~ excluding pari-mutuel betting and casino gambling as defined in this Code section."

31 "(20) 'Pari-mutuel betting' means a method or system of wagering on actual races  
32 involving horses or dogs at tracks which involves the distribution of winnings by pools.  
33 Such term shall not mean lottery games which may be predicated on a horse racing or dog  
34 racing scheme that does not involve actual track events. Such term shall not mean  
35 traditional lottery games which may involve the distribution of winnings by pools or  
36 sports betting as authorized and defined in Article 4 of this chapter."

37 "(23.1) 'Sports betting' means placing one or more wagers for a sporting event only as  
38 authorized and defined by Article 4 of this chapter."

39

**SECTION 1-2.**

40 Said title is further amended in Code Section 50-27-9, relating to general powers of the  
 41 Georgia Lottery Corporation, by revising paragraphs (18) and (19) of subsection (a) and  
 42 adding a new paragraph to read as follows:

43 "(18) To act as a retailer, to conduct promotions which involve the dispensing of lottery  
 44 tickets or shares, and to establish and operate a sales facility to sell lottery tickets or  
 45 shares and any related merchandise; ~~and~~

46 (19) To perform any actions and carry out any responsibilities provided for in Article 4  
 47 of this chapter; and

48 ~~(19)~~(20) To adopt and amend such regulations, policies, and procedures as necessary to  
 49 carry out and implement its powers and duties, organize and operate the corporation,  
 50 regulate the conduct of lottery games in general, and any other matters necessary or  
 51 desirable for the efficient and effective operation of the lottery or the convenience of the  
 52 public. The promulgation of any such regulations, policies, and procedures shall be  
 53 exempt from the requirements of Chapter 13 of this title, the 'Georgia Administrative  
 54 Procedure Act.'"

55

**SECTION 1-3.**

56 Said title is further amended in Code Section 50-27-13, relating to disposition of lottery  
 57 proceeds, budget report by Governor, appropriations by General Assembly, and shortfall  
 58 reserve subaccount, by revising paragraph (3) of subsection (b) as follows:

59 "(3)(A) Beginning in state Fiscal Year 2025, a ~~A~~ shortfall reserve shall be maintained  
 60 within the Lottery for Education Account in an amount equal to at least 50 percent of  
 61 ~~net proceeds deposited into such account for the preceding fiscal year~~ of the average  
 62 amount of net proceeds deposited into such account for the preceding three fiscal years,  
 63 hereinafter referred to as the minimum reserve. Beginning in state Fiscal Year 2025  
 64 and for each fiscal year thereafter, if on the last day of the preceding fiscal year the total

65 reserve fund balance exceeds the minimum reserve, an amount equal to 10 percent of  
 66 the excess reserve funds, meaning the amount that the total reserve fund balance  
 67 exceeds the minimum reserve, shall be appropriated for educational purposes and  
 68 programs.

69 (B) If the net proceeds paid into the Lottery for Education Account in any year are not  
 70 sufficient to meet the amount appropriated for education purposes, the shortfall reserve  
 71 may be drawn upon to meet the deficiency and any amount so drawn may count for  
 72 purposes of appropriations in subparagraph (A) of this paragraph.

73 (C) ~~If In the event~~ the shortfall reserve is drawn upon and falls below 50 percent of the  
 74 average amount of net proceeds deposited into such account for the three preceding  
 75 fiscal ~~year~~ years, the shortfall reserve shall be replenished to the level required by  
 76 subparagraph (A) of this paragraph in the next fiscal year and the lottery-funded lottery  
 77 funded programs shall be reviewed and adjusted accordingly."

78 **PART II**  
 79 **SECTION 2-1.**

80 Said title is further amended by adding a new article to Chapter 27, the "Georgia Lottery for  
 81 Education Act," to read as follows:

82 "ARTICLE 4

83 Part 1

84 50-27-120.

85 This article shall be known and may be cited as the 'Georgia Sports Betting Integrity Act.'

86 50-27-121.

87 It is found and declared by the General Assembly that:

88 (1) Sports betting shall be overseen and regulated, and may also be offered, by the Sports  
89 Betting Division of the Georgia Lottery Corporation in a manner that provides continuing  
90 entertainment to the public, maximizes revenues, and ensures that sports betting is  
91 operated in this state with integrity and dignity and free of political influence;

92 (2) The corporation shall be accountable to the General Assembly and to the public for  
93 the management and oversight of sports betting in this state through a system of audits  
94 and reports;

95 (3) The ability to offer sports betting in this state under a license issued in accordance  
96 with this article constitutes a taxable privilege and not a right;

97 (4) Net proceeds of sports betting conducted pursuant to this article shall be used for the  
98 purposes authorized by Article I, Section II, Paragraph VIII of the Constitution;

99 (5) Sports betting shall be conducted in a manner so as to safeguard the fiscal soundness  
100 of the state, enhance public welfare, and support the funding authorized by Article I,  
101 Section II, Paragraph VIII of the Constitution; and

102 (6) When conducted in compliance with this article, sports betting is a lottery game and  
103 does not constitute casino gambling or pari-mutuel betting.

104 50-27-122.

105 As used in this article, the term:

106 (1) 'Adjusted gross income' means the total of all moneys paid to a licensee as bets minus  
107 federal excise taxes and minus the total amount paid out to winning bettors over a  
108 specified period of time.

109 (2) 'Applicant' means any person that applies for a license under this article.

110 (3) 'Bettor' means an individual who is:

111 (A) Physically present in this state when placing a wager with a licensee;

- 112 (B) Twenty-one years of age or older; and
- 113 (C) Not prohibited from placing a wager or bet under Code Section 50-27-172.
- 114 (4) 'Bond' means a bond held in escrow for the purpose of maintaining adequate reserves  
115 to account for losses suffered by a licensee and owed to bettors.
- 116 (5) 'Cheating' means improving the chances of winning or altering the outcome through  
117 deception, interference, or manipulation of a sporting event or of any equipment,  
118 including software, pertaining to or used in relation to the equipment used for or in  
119 connection with the sporting event on which wagers are placed or invited. Such term  
120 shall include match fixing and attempts and conspiracy to cheat.
- 121 (6) 'Collegiate sporting event' means a sporting or athletic event involving a sports or  
122 athletic team of a public or private institution of higher education.
- 123 (7) 'Corporation vendor' means a contractor, subcontractor, or independent contractor  
124 hired by or contracted with the division or corporation or a licensee under this chapter for  
125 the purpose of facilitating the business of the division or corporation or of a licensee  
126 under this chapter.
- 127 (8) 'Department' means the Department of Revenue.
- 128 (9) 'Division' means the Sports Betting Division of the Georgia Lottery Corporation  
129 created pursuant to Code Section 50-27-123.
- 130 (10) 'Esports event' means an organized video game competition between players who  
131 play individually or as teams that is regulated by a sports governing body.
- 132 (11) 'Executive director' means the chief administrative officer of the division.
- 133 (12) 'Fantasy or simulated contest' means a game or event in which one or more players  
134 compete and wager based on winning outcomes based on choices including, but not  
135 limited to, athletes in sporting events.
- 136 (13) 'Fixed-odds betting' means bets made at predetermined odds or on the spread where  
137 the return to the bettor is unaffected by any later change in odds or the spread.

- 138 (14) 'Futures bet' means a wager made on the occurrence of an event in the future  
139 relating to a sporting event.
- 140 (15) 'Institutional investor' means:
- 141 (A) A retirement fund administered by a public agency for the exclusive benefit of  
142 federal, state, or local public employees;
- 143 (B) An investment company registered under the Investment Company Act of 1940;
- 144 (C) A chartered or licensed life insurance company or property and casualty insurance  
145 company;
- 146 (D) A banking and other chartered or licensed lending institution;
- 147 (E) An investment advisor registered under the Investment Advisers Act of 1940; or
- 148 (F) A pension investment board.
- 149 (16) 'License' means a license issued by the division under this article.
- 150 (17) 'Licensee' means a person that holds a license issued by the division under this  
151 article.
- 152 (18) 'Live betting' means a type of wager that is placed while the sporting event is in  
153 progress and for which the odds on sporting events occurring are adjusted in real time.
- 154 (19) 'Manufacturer' means a person that makes sports betting kiosks and obtains a license  
155 from the division to sell sports betting kiosks to sports betting kiosk distributors.
- 156 (20) 'Material nonpublic information' means information that has not been disseminated  
157 publicly concerning an athlete, contestant, prospective contestant, or athletic team,  
158 including, without limitation, confidential information related to medical conditions or  
159 treatment, physical or mental health or conditioning, physical therapy or recovery,  
160 discipline, sanctions, academic status, education records, eligibility, playbooks, signals,  
161 schemes, techniques, game plans, practices, strategies, assessments, systems, drills, or  
162 recordings of practices or other athletic activities.
- 163 (21) 'Minor' means an individual who is less than 21 years of age.

164 (22) 'Money line' means the fixed odds in relation to a dollar amount that a team or  
165 person participating in a sporting event will win outright regardless of the spread.

166 (22.1) 'Net receipts' means the entire amount of wagers on sporting events, excluding any  
167 free bets or other incentives, minus the total amount paid out to winning bettors, and  
168 minus the amount of moneys refunded to the public for bona fide malfunctions of any  
169 sports betting equipment.

170 (23) 'Official event data' means statistics, results, outcomes, and other data related to a  
171 sporting event obtained pursuant to an agreement with the relevant sporting events  
172 operator whose corporate headquarters is based in the United States or an entity expressly  
173 authorized by such sporting events operator to provide such information to licensees for  
174 purposes of determining the outcome of tier 2 sports wagers.

175 (24) 'Official league data' means statistics, results, outcomes, and other data related to  
176 a sporting event obtained pursuant to an agreement with the relevant sports governing  
177 body whose corporate headquarters is based in the United States or an entity expressly  
178 authorized by such sports governing body to provide such information to licensees for  
179 purposes of determining the outcome of tier 2 sports wagers.

180 (25) 'Online sports betting' means a wager on a sporting event is placed via the internet  
181 through any electronic device other than a sports betting kiosk and accepted through an  
182 online sports betting platform that is operated by a Type 1 sports betting licensee or such  
183 licensee's online sports betting services provider.

184 (26) 'Online sports betting platform' means the combination of hardware, software, and  
185 data networks used to manage, administer, or control online sports betting and any  
186 associated wagers accessible by any electronic means. Such term shall not include a  
187 sports betting kiosk.

188 (27) 'Online sports betting services provider' means a person that contracts with a Type 1  
189 sports betting licensee under Code Section 50-27-143 to offer, operate, or manage online



190 sports betting on behalf of the Type 1 sports betting licensee and that is licensed by the  
191 division as an online sports betting services provider under that Code section.

192 (28) 'Over/under bet' means a single wager that predicts whether the combined score of  
193 the two persons or teams engaged in a sporting event will be lower or higher than a  
194 predetermined number.

195 (29) 'Parlay bet' means a single wager that incorporates two or more individual bets for  
196 purposes of earning a higher payout if each bet incorporated within the wager wins.

197 (30) 'Person' means an individual or entity.

198 (31) 'Principal owner' means a person that owns an interest of 10 percent or more of the  
199 entity.

200 (32) 'Professional sports team' means a major league professional team:

201 (A) Based in this state;

202 (B) That plays baseball, football, men's basketball, soccer, or women's basketball; and

203 (C) Whose regular season games have had the highest attendance for its respective  
204 sport during the past five years.

205 (33) 'Proposition bet' means a wager that does not depend on the final result of a sporting  
206 event but on some occurrence within it.

207 (34) 'Relative' means a spouse, father, mother, son, daughter, grandfather, grandmother,  
208 brother, sister, uncle, aunt, cousin, nephew, niece, father-in-law, mother-in-law,  
209 son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother,  
210 stepson, stepdaughter, stepbrother, stepsister, half-brother, or half-sister.

211 (35) 'Retail sports betting' means sports betting that is conducted on a sports betting  
212 kiosk on the premises of a retail sports betting location licensee.

213 (36) 'Retail sports betting location license' means a license issued by the division that  
214 allows for sports betting kiosks that are owned by a sports betting kiosk distributor to be  
215 placed on the premises that the applicant owns or that the applicant operates and leases  
216 from a property owner.

217 (37) 'Retail sports betting location licensee' means a person that has obtained a retail  
218 sports betting location license from the corporation to allow for retail sports betting on  
219 premises that the person owns or leases from a property owner through a sports betting  
220 kiosk owned by a sports betting kiosk distributor.

221 (38) 'Retail sports betting platform licensee' means a sports betting platform operator  
222 licensed or authorized by the division to offer retail sports betting on behalf of the  
223 division at a retail sports betting location licensee's place of business through a sports  
224 betting kiosk owned by a sports betting kiosk distributor.

225 (39) 'Sporting event' means any:

226 (A) Professional sporting or professional athletic event, including racing sports  
227 sanctioned by a national or international organization or association;

228 (B) Collegiate sporting event;

229 (C) Olympic sporting or athletic event;

230 (D) Sporting or athletic event sanctioned by a national or international organization or  
231 association;

232 (E) Sporting or athletic event conducted or organized by a sporting events operator;

233 (F) Esports event;

234 (G) Live, in-person equestrian track racing events when conducted or made available  
235 on the premises of a retail sports betting licensee that meets the qualifications of  
236 paragraph (3) of subsection (b) of Code Section 50-27-144; and

237 (H) Other events authorized by the division.

238 Such term shall not include a nonprofessional or non-Olympic sporting or athletic event  
239 if the majority of the participants are under the age of 18.

240 (40) 'Sporting events operator' means a person that conducts or organizes a sporting  
241 event for athletes or other participants that is not held or sanctioned as an official sporting  
242 event of a sports governing body.

243 (41) 'Sports betting' means placing one or more wagers for a sporting event.

244 (42) 'Sports betting equipment' means any of the following that directly relate to or  
245 affect, or are used in, the operation of sports betting:

246 (A) Any mechanical, electronic, or other device, mechanism, or equipment, including  
247 a sports betting kiosk;

248 (B) Any software, application, components, or other goods; or

249 (C) Anything to be installed or used on a patron's personal electronic device.

250 (43) 'Sports betting kiosk' means a self-service or clerk operated electronic machine that  
251 permits individuals to engage in only sports betting and only as authorized by this article;  
252 provided, however, that hardware or software installed or used on an individual's  
253 telephone or personal portable computer, laptop, or tablet shall not be considered a sports  
254 betting kiosk so long as it is only for personal use and not made available for use by the  
255 public. Such term shall not include a bona fide coin operated amusement machine  
256 regulated pursuant to Article 3 of this chapter.

257 (44) 'Sports betting kiosk distributor' means a person that obtains a license from the  
258 division to purchase sports betting kiosks from manufacturers, to own sports betting  
259 kiosks, and to contract with retail sports betting location licensees for the placement of  
260 sports betting kiosks in licensed locations. Neither the division nor the corporation shall  
261 be a sports betting kiosk distributor.

262 (45)(A) 'Sports betting supplier' means a person that provides sports betting equipment  
263 necessary for the creation of sports betting markets and the determination of bet  
264 outcomes, directly or indirectly, to any sports events operator or applicant involved in  
265 the acceptance of bets, including any of the following:

266 (i) Providers of data feeds and odds services;

267 (ii) Manufacturers and sports betting kiosk distributors;

268 (iii) Internet platform providers;

269 (iv) Risk management providers;

270 (v) Integrity monitoring providers; and

- 271 (vi) Other providers of sports betting supplier services as determined by the division.  
272 (B) Such term shall not include a sports governing body that:  
273 (i) Provides official league data concerning its own sporting event to a sports betting  
274 licensee solely on that basis; or  
275 (ii) Provides raw statistical match data to one or more designated and licensed  
276 suppliers of data feeds and odds services solely on that basis.
- 277 (46) 'Sports governing body' means the organization, league, or association that oversees  
278 a sport and prescribes final rules and enforces codes of conduct with respect to such sport  
279 and participants therein.
- 280 (47) 'Spread' means the predicted scoring differential between two persons or teams  
281 engaged in a sporting event.
- 282 (48) 'Supervisory employee' means a principal owner or employee having the authority  
283 to act on behalf of a licensee or whose judgment is relied upon to manage and advance  
284 the business operations of a licensee.
- 285 (49) 'Tier 1 sports wager' means a wager that is not a tier 2 sports wager.
- 286 (50) 'Tier 2 sports wager' means a wager that is placed on a sporting event while the  
287 sporting event is in progress that does not depend on the final result of the sporting event  
288 but on some occurrence within it.
- 289 (51) 'Type 1 eligible entity' means any of the following:  
290 (A) Any professional sports team based in this state, or its designee;  
291 (B) A sports governing body that holds one or more sanctioned annual golf  
292 tournaments at the highest level of professional golf in this state as determined by the  
293 division and one or more other sanctioned annual golf tournaments in the state;  
294 (C) The owner of a facility in this state that has held an annual invitational golf  
295 tournament for professional and amateur golfers for at least 30 years;  
296 (D) The owner of a facility located in this state that hosts auto races on a national  
297 association for stock car auto racing national tour or a wholly owned for-profit

298 subsidiary of the owner of such a facility, if the owner is a nonprofit corporation or  
299 nonprofit organization;

300 (E) The owner of a facility located in this state that has hosted races on an international  
301 motor sports car tour in addition to other motor sports events for at least 30 years, or its  
302 designee; and

303 (F) The corporation.

304 (52) 'Type 1 sports betting licensee' means a Type 1 eligible entity licensed or authorized  
305 by the division to directly or indirectly offer online sports betting through a designated  
306 online sports betting services provider.

307 (53) 'Wager' or 'bet' means a sum of money that is risked by a bettor on the unknown  
308 outcome of one or more sporting events. Such term shall be limited to fixed-odds betting,  
309 futures bets, live betting, a money line bet, an over/under bet, a parlay bet, a proposition  
310 bet, or a bet on the spread. Such term shall not include a pari-mutuel bet or wager or a  
311 bet on a fantasy or simulated contest.

312 50-27-123.

313 (a) There is created the Sports Betting Division within the Georgia Lottery Corporation  
314 which shall oversee and regulate sports betting as authorized by this article.

315 (b) Within 60 days of the effective date of this article, the board shall select an executive  
316 director of the division from persons recommended to the board by the chief executive  
317 officer. The executive director shall serve at the pleasure of the board.

318 (c) The executive director shall report to the chief executive officer, and the chief  
319 executive officer shall provide for the compensation of the executive director as for any  
320 other employee of the corporation.

321 (d) The executive director shall manage, direct, and supervise all administrative and  
322 technical activities authorized by this article, as well as the enforcement of the division's  
323 policies, rules, and regulations. The executive director shall also:

- 324 (1) Report to the chief executive officer and the board as needed;  
325 (2) Prepare a budget for the division for the review and approval of the chief executive  
326 officer and the board;  
327 (3) For reasons set forth in this article, suspend, revoke, or refuse to renew any license  
328 issued pursuant to this article;  
329 (4) Assist the chief executive officer in the preparation of reports to the public and to  
330 government officials;  
331 (5) Approve contracts for goods or services for the division on behalf of the corporation  
332 that are not subject to board approval under Code Section 50-27-7 or another provision  
333 of law; and  
334 (6) Recommend the adoption or consideration of policies, rules, and regulations to the  
335 chief executive officer for consideration by the board.

336 50-27-124.

337 (a) In addition to the authority and powers delegated to the corporation, the division and  
338 the executive director, on behalf of the division, shall have all powers and duties necessary  
339 to administer this article. Such powers and duties include but are expressly not limited to  
340 the following:

- 341 (1) To have jurisdiction, supervision, and regulatory authority over sports betting,  
342 including, but expressly not limited to:  
343 (A) The issuance of licenses required by and provided for in this article;  
344 (B) The regulation of sports betting offered by Type 1 sports betting licensees; and  
345 (C) The regulation of retail sports betting, including but not limited to, the treatment  
346 of horses that race at locations possessing a license pursuant to paragraph (3) of  
347 subsection (b) of Code Section 50-27-144.  
348 (2) To have jurisdiction and supervision of all persons conducting, participating in, or  
349 knowingly and willingly hosting sports betting in this state;

- 350 (3) To enter upon, investigate, and have free access to all places of business of any  
351 licensee under this article and to compel the production of any books, ledgers, documents,  
352 records, memoranda, or other information of any licensee to ensure such licensee's  
353 compliance with the rules and regulations promulgated by the division and approved by  
354 the board under this article;
- 355 (4) To recommend to the board for consideration rules and regulations pursuant to Code  
356 Section 50-27-125;
- 357 (5) To issue subpoenas for the attendance of witnesses before the division or an  
358 appropriate administrative hearing officer, to administer oaths, and to compel production  
359 of records or other documents and testimony of witnesses whenever, in the judgment of  
360 the executive director, it is necessary to do so for the effectual discharge of the duties of  
361 the division;
- 362 (6) To compel written responses to questions served on a licensee by certified mail or  
363 statutory overnight delivery to the address provided by the licensee to the division;
- 364 (7) To require the production of a licensee's financial, criminal, or other information  
365 identified, in the division's rules and regulations, to be necessary to enforce the  
366 requirements of this article, including the evaluation of license applications;
- 367 (8) To order audits of licensees as the division deems necessary;
- 368 (9) To provide for the reporting of the applicable amount of state and federal income tax  
369 of individuals claiming a prize or payoff for a winning wager;
- 370 (10) To recommend to the corporation the entering into of agreements with any foreign  
371 or domestic government or governmental agency for the purpose of exchanging  
372 information or performing any other act to better ensure the proper conduct of sports  
373 betting under this article;
- 374 (11) To create forms for the submission of requested information to the division;
- 375 (12) To prescribe the manner in which books and records of persons licensed by the  
376 division shall be kept;

377 (13) To coordinate with other state agencies in providing assistance for programs to  
378 address problem gambling and to require licensees to notify bettors of toll-free telephone  
379 numbers for organizations that provide assistance to problem gamblers; and

380 (14) To eject or exclude from any facility offering or promoting sports betting any  
381 individual, whether licensed or not, whose conduct or reputation is such that his or her  
382 presence may, in the opinion of the division or its designated employees, reflect adversely  
383 on the honesty and integrity of sports betting or interfere with the orderly conduct of  
384 sports betting.

385 (b) The division shall not have the authority to prescribe a licensee's maximum or  
386 minimum payout or hold percentage.

387 (c) Nothing in this Code section shall be construed to limit the authority of the corporation  
388 or the chief executive officer.

389 50-27-125.

390 (a) Notwithstanding paragraph (3) of subsection (a) of Code Section 50-27-9, and only for  
391 the purposes of regulating sports betting and administering this article, the board shall have  
392 the authority to approve rules and regulations promulgated by the division, which shall be  
393 subject to Chapter 13 of this title, the "Georgia Administrative Procedure Act."

394 (b) For the purposes of Code Sections 50-13-1 through 50-13-11, the corporation,  
395 independently or by and through the division, shall be deemed an agency only when it acts  
396 to regulate sports betting or administer and enforce this article.

397 50-27-126.

398 (a) In addition to the requirements of Code Section 50-27-12, no individual employed by  
399 the corporation shall, within one year immediately preceding the date of employment:

400 (1) Have been an officer, official, agent, or employee of a person applying for or holding  
401 a license pursuant to this article; or



402 (2) Have been a direct or indirect owner of 5 percent or more of the beneficial ownership  
403 of an entity applying for or holding a license pursuant to this article.

404 (b) No board member or employee of the corporation shall accept any economic  
405 opportunity, gift, loan, gratuity, special discount, favor, hospitality, or service, excluding  
406 food and beverages, having an aggregate value not exceeding \$100.00 in any calendar year  
407 from a person, or a person affiliated with a person, applying for or holding a license  
408 pursuant to this article.

409 (c) No person applying for or holding a license pursuant to this article, and no person  
410 affiliated with a person applying for or holding a license pursuant to this article, may pay,  
411 give, or make any economic opportunity, gift, loan, gratuity, special discount, favor,  
412 hospitality, or service, excluding food and beverages, having an aggregate value not  
413 exceeding \$100.00 in any calendar year, to the chief executive officer, any board member,  
414 or any employee of the corporation, including the executive director, or to a relative  
415 residing in the same household as any such person.

416 (d) Subsections (b) and (c) of this Code section shall not apply to fees paid for travel to  
417 and participation in educational conferences and meetings, or events attended by the chief  
418 executive officer, a board member, an employee of the corporation, or the executive  
419 director where such individual is a speaker; provided, however, that the cost of such events  
420 shall be disclosed to the corporation and shall be deemed a public record pursuant to  
421 paragraph (2) of subsection (b) of Code Section 50-18-70.

422 50-27-127.

423 (a) The executive director, the chief executive office, a board member, or any employee  
424 of the corporation shall not, for the one year immediately following the date of resignation  
425 or termination from such position:

426 (1) Hold a license issued under this article;

427 (2) Be an officer, official, or employee of a licensee under this article;

428 (3) Hold 5 percent of more, whether directly or indirectly, of the beneficial ownership  
429 interests of:

430 (A) Any person licensed by the division;

431 (B) A business entity which, directly or indirectly, is an affiliate or subsidiary of a  
432 person licensed by the division; or

433 (C) A business entity or trade association that has appeared before the division within  
434 the one year preceding such resignation or termination of service; or

435 (4) Accept employment by, or compensation from, a business entity that, directly or  
436 indirectly, owns or holds a license issued under this article.

437 (b) Any individual violating subsection (a) of this Code section shall be subject to the  
438 penalties for violations of standards of conduct for public officers, employees of agencies,  
439 and local government attorneys and a civil penalty of an amount equal to the compensation  
440 that such person receives for the prohibited conduct.

441 50-27-128.

442 (a) Each individual required under this article to be licensed must obtain a certificate of  
443 fitness for sports betting affiliation. Prior to filing an application for a license under this  
444 article, such individual shall submit to the department an application for such certification.  
445 An application for a certificate of fitness for sports betting affiliation shall constitute  
446 express consent and authorization for the department to perform a criminal background  
447 check. Each applicant who submits an application to the department for certification  
448 agrees to provide the department with any and all information necessary to run a criminal  
449 background check, including, but not limited to, classifiable sets of fingerprints as set forth  
450 in subsection (b) of this Code section. The applicant shall be responsible for all fees  
451 associated with the performance of such background check.

452 (b) An applicant who submits an application for a certificate of fitness for sports betting  
453 affiliation to the department shall submit, with the application, one set of classifiable

454 electronically recorded fingerprints to the department in accordance with the fingerprint  
455 system of identification established by the director of the Federal Bureau of Investigation.  
456 The department shall transmit the fingerprints to the Georgia Crime Information Center,  
457 which shall perform technical searches of the fingerprints, as required by the National  
458 Fingerprint File Qualification Requirements, and, thereafter, submit the fingerprints to the  
459 Federal Bureau of Investigation for a search of the bureau's records. After receiving results  
460 of the Georgia Crime Information Center's technical searches and the Federal Bureau of  
461 Investigation's search of its records, the department shall determine whether the applicant  
462 may be issued a certificate in accordance with subsection (c) of this Code section.  
463 (c) The department shall not issue a certificate of fitness for sports betting affiliation to any  
464 applicant who has been convicted of, has been found guilty of, or has pled guilty to,  
465 regardless of adjudication and in any jurisdiction, any felony or any misdemeanor that is  
466 directly related to gambling, dishonesty, theft, or fraud.

467 Part 2

468 50-27-140.

469 (a) Any person offering, operating, or managing sports betting, including retail sports  
470 betting, in this state shall be licensed by the division.

471 (b) The division shall issue licenses to qualified applicants able to meet the duties of a  
472 license holder under this article. In cases where there are a limited number of licenses, the  
473 division may consider comparative criteria that are consistent with the provisions of this  
474 article and the intent of offering and maintaining sports betting through persons with a  
475 demonstrated commitment to compliance and financial solvency.

476 (c) An applicant for a license shall submit an application on a form in such manner and in  
477 accordance with such requirements as may be prescribed by rules and regulations of the

478 division. Except as expressly provided in this article, such rules and regulations shall  
479 require, at a minimum, that the application include the following:

480 (1) If the applicant is an entity, identification of the applicant's principal owners, board  
481 of directors, officers, and supervisory employees;

482 (2) Evidence of the applicant's certificate of fitness for sports betting affiliation. If the  
483 applicant is an entity, such evidence shall be provided for every individual who is a  
484 principal owner;

485 (3) Information, documentation, and assurances as may be required by the division to  
486 establish by clear and convincing evidence the applicant's good character, honesty, and  
487 integrity, including, but not limited to, information pertaining to family, habits, character,  
488 reputation, criminal and arrest records, business activities, history of offering sports  
489 betting in this state prior to the effective date of this article, financial affairs, and  
490 business, professional, and personal associates, covering at least the ten-year period  
491 immediately preceding the filing of the application;

492 (4) Notice and a description of civil judgments obtained against the applicant pertaining  
493 to antitrust or security regulation laws of the federal government, this state, or any other  
494 state, jurisdiction, province, or country;

495 (5) To the extent available, letters of reference or the equivalent from law enforcement  
496 agencies having jurisdiction of the applicant's place of residence and principal place of  
497 business. Each such letter of reference shall indicate that the law enforcement agency  
498 does not have any pertinent information concerning the applicant or, if such law  
499 enforcement agency does have information pertaining to the applicant, shall provide such  
500 information;

501 (6) If the applicant has conducted sports betting operations in another jurisdiction, a  
502 letter of reference from the regulatory body that governs sports betting that specifies the  
503 standing of the applicant with such regulatory body; provided, however, that, if no such  
504 letter is received within 60 days of the request therefor, the applicant may submit a

505 statement under oath that the applicant is or was, during the period such activities were  
506 conducted, in good standing with the regulatory body;

507 (7) Information, documentation, and assurances concerning financial background and  
508 resources as may be required to establish by clear and convincing evidence the financial  
509 stability, integrity, and responsibility of the applicant, including, but not limited to, bank  
510 references, business and personal income and disbursement schedules, tax returns and  
511 other reports filed with governmental agencies, and business and personal accounting and  
512 check records and ledgers. Each applicant shall, in writing, authorize the examination of  
513 all bank accounts and records as may be deemed necessary by the division. The division  
514 may consider any relevant evidence of financial stability. The applicant shall be  
515 presumed to be financially stable if the applicant establishes by clear and convincing  
516 evidence the ability to:

517 (A) Assure the financial integrity of sports betting operations by the maintenance of  
518 a reserve of not less than \$500,000.00 or the amount required to be able to cover the  
519 outstanding liabilities for wagers accepted by the licensee, whichever is greater. Such  
520 reserve may take the form of a bond, an irrevocable letter of credit, payment processor  
521 reserves and receivables, cash or cash equivalents segregated from operational funds,  
522 or a combination thereof. Such reserve shall be adequate to pay winning wagers to  
523 bettors when due. An applicant is presumed to have met this standard if the applicant  
524 maintains, on a daily basis, a minimum reserve in an amount which is at least equal to  
525 the average daily minimum reserve, calculated on a monthly basis, for the  
526 corresponding month in the previous year;

527 (B) Meet ongoing operating expenses which are essential to the maintenance of  
528 continuous and stable sports betting operations; and

529 (C) Pay, as and when due, all state and federal taxes;

530 (8) Information, documentation, and assurances as may be required to establish by clear  
531 and convincing evidence that the applicant has sufficient business ability and sports

532 betting experience to establish the likelihood of the creation and maintenance of  
533 successful, efficient sports betting operations in this state;

534 (9) Information demonstrating the involvement in the applicant's business by one or  
535 more entities defined in Code Section 50-5-131. Such involvement may be demonstrated  
536 by information on ownership or co-ownership, suppliers of goods and services,  
537 employees, or other documentation provided by the applicant as may be required under  
538 the rules and regulations of the division;

539 (10) Information, as required by rules and regulations of the division, regarding the  
540 financial standing of the applicant, including, without limitation, each person or entity  
541 that has provided loans or financing to the applicant;

542 (11) A nonrefundable application fee and licensing fee as follows:

543 (A) Applicants for a Type 1 sports betting license shall pay a nonrefundable  
544 application fee in the amount of \$100,000.00 and an annual licensing fee in the amount  
545 of \$1 million; provided, however, that, for those licenses referred to in paragraph (3)  
546 of subsection (c) of Code Section 50-27-143, this fee shall be paid by the online sports  
547 betting services provider and not by the corporation;

548 (B) Applicants for a sports betting kiosk distributor license shall pay a nonrefundable  
549 application fee in the amount of \$10,000.00 and an annual licensing fee of \$100,000.00;

550 (C) Applicants for a retail sports betting platform license shall pay a nonrefundable  
551 application fee in the amount of \$10,000.00 and an annual licensing fee of \$100,000.00;

552 (D) Applicants for a retail sports betting license shall pay a nonrefundable application  
553 fee in the amount of \$500.00 and an annual licensing fee of \$500.00; provided,  
554 however, that applicants for a retail sports betting license as described in paragraph (3)  
555 of subsection (c) of Code Section 50-27-144 shall pay a nonrefundable application fee  
556 of \$100,000.00 and an annual licensing fee of \$1 million;

557 (E) Applicants for an online sports betting services provider license and applicants for  
558 a sports betting supplier license shall pay a nonrefundable application fee in the amount  
559 of \$10,000.00 and an annual licensing fee of \$100,000.00;

560 (F) Applicants for a manufacturer's license shall pay a nonrefundable application fee  
561 in the amount of \$5,000.00 and an annual licensing fee of \$50,000.00; and

562 (12) Any additional information, documents, or assurances required by rules and  
563 regulations of the division.

564 (d) The division shall review and approve or deny an application for a license not more  
565 than 90 days after receipt of a completed application.

566 (e) A license issued pursuant to this article shall not be considered a gambling license for  
567 purposes of paragraph (3) of subsection (a) of Code Section 50-27-87.

568 50-27-141.

569 (a) A licensee may renew its license by submitting an application on a form in such  
570 manner and in accordance with such requirements as may be prescribed by rules and  
571 regulations of the division. A licensee shall submit the nonrefundable annual licensing and  
572 application fees prescribed under subsection (c) of Code Section 50-27-140 with its  
573 application for license renewal.

574 (b) For each application for licensure or renewal of a license approved under this Code  
575 section, the amount of the application fee shall be credited toward the licensee's annual  
576 licensing fee and the licensee shall remit the balance of the annual fee to the division upon  
577 approval of a license.

578 (c) Each licensee shall have a continuing duty to promptly inform the division of any  
579 change in status relating to any information that may disqualify the licensee from holding  
580 a license.

581 (d) A Type 1 sports betting licensee may enter into commercial agreements with licensees  
582 or other entities that provide for such Type 1 sports betting licensee to share in the amount

583 bet from sports betting. A Type 1 sports betting licensee shall not be required to obtain any  
584 approval or other form of authorization from the division to enter into such commercial  
585 agreements. The division shall not prescribe any terms or conditions that are required to  
586 be included into such commercial agreements. Any such agreement entered into by the  
587 corporation shall be approved by the board.

588 (e) All licenses issued under this article shall be valid for a term of 20 years, unless  
589 suspended or revoked as provided under this article. Licenses may be renewed for  
590 additional terms of 20 years, and a license undergoing the renewal process shall not be  
591 deemed surrendered unless the division denies the renewal and all appeals of the division's  
592 decision have been exhausted.

593 (f) The division may adopt rules and regulations prescribing the manner in which a license  
594 may be transferred and a fee for a license transfer.

595 (g) A licensee may maintain the bond, letter of credit, or cash reserve at any bank lawfully  
596 operating in this state and the licensee shall be the beneficiary of any interest accrued  
597 thereon.

598 50-27-142.

599 (a) The following persons shall not be eligible to apply for or obtain any license under this  
600 article:

601 (1) A member of the board or employee of the corporation:

602 (2) A corporation vendor; provided, however, that a corporation vendor as an entity may  
603 be eligible to apply for or obtain a license;

604 (3) An employee of a professional sports team on which the applicant offers sports  
605 betting;

606 (4) A coach of or player for a collegiate, professional, or Olympic sports team or sport  
607 or an entity that has an affiliation or interest in such a sports team or sport;



- 608 (5) An individual who is a member or employee of any sports governing body or  
609 sporting events operator;
- 610 (6) An individual or entity with an owner, officer, or director who has been convicted of  
611 a crime of moral turpitude or similar degree as specified in rules and regulations  
612 promulgated by the division;
- 613 (7) A person having the ability to directly affect the outcome of a sporting event upon  
614 which the applicant offers sports betting;
- 615 (8) A trustee or regent of a governing board of a public or private institution of higher  
616 education;
- 617 (9) An individual prohibited by the rules or regulations of a sports governing body or  
618 sporting events operator of a collegiate sports, team, league, or association from  
619 participating in sports betting;
- 620 (10) A student or an employee of a public or private institution of higher education who  
621 has access to material nonpublic information concerning a student athlete or a sports  
622 team; and
- 623 (11) Any other category of persons, established by rules and regulations of the division,  
624 that, if licensed, would negatively affect the integrity of sports betting in this state.
- 625 (b) An individual listed in paragraphs (2) through (11) of subsection (a) of this Code  
626 section may hold an ownership interest in an applicant or licensee without disqualifying  
627 the applicant or licensee from obtaining or holding a license; provided, however, that such  
628 an ownership interest of 25 percent or more shall require approval from the division. In  
629 determining whether such an ownership interest shall be the basis of disqualification, the  
630 division shall consider whether such interest would negatively affect the integrity of sports  
631 betting in this state and any other factors the division shall deem relevant.

632 50-27-143.

633 (a) A Type 1 sports betting license authorizes a Type 1 eligible entity to offer online sports  
634 betting through a designated online sports betting services provider.

635 (b) The division shall establish, through rules and regulations, a means for Type 1 eligible  
636 entities and Type 1 sports betting licensees to designate an online sports betting services  
637 provider to offer online sports betting through the Type 1 eligible entity's license. An  
638 online sports betting services provider shall be considered the applicant for purposes of  
639 satisfying criteria for licensure, other than status as a Type 1 eligible entity, established by  
640 this article and the division.

641 (c) The division shall issue five Type 1 sports betting licenses to qualifying Type 1 eligible  
642 entities as follows:

643 (1) One Type 1 sports betting license shall be reserved for a Type 1 eligible entity  
644 defined in subparagraph (A) of paragraph (51) of Code Section 50-27-122; provided,  
645 however, that more than one license may be issued to an owner of multiple professional  
646 sports teams;

647 (2) One Type 1 sports betting license shall be reserved for each of the Type 1 eligible  
648 entities defined in subparagraphs (B) through (E) of paragraph (51) of Code Section  
649 50-27-122; and

650 (3) The corporation, as a Type 1 sports betting licensee, shall award nine additional Type  
651 1 licenses to other online sports betting service providers pursuant to a public  
652 procurement process.

653 (d) A Type 1 sports betting licensee may contract with no more than one online sports  
654 betting management services provider to operate online sports betting on behalf of the  
655 Type 1 sports betting licensee.

656 (e) A Type 1 eligible entity meeting the definition set forth in subparagraphs (A) through  
657 (E) of paragraph (51) of Code Section 50-27-122 shall provide written notice to the  
658 division of its intention to apply for a Type 1 sports betting license within 60 days of the

659 effective date of this article. The failure of such a Type 1 eligible entity to provide written  
660 notice shall result in the permanent disqualification and prohibition of such Type 1 eligible  
661 entity from obtaining a Type 1 sports betting license. Any license that is not awarded  
662 pursuant to this subsection may be made available by the division to other online sports  
663 betting service providers pursuant to a public procurement process.

664 50-27-144.

665 (a) The corporation shall retain and distribute, as provided under Article I, Section II,  
666 Paragraph VIII of the Constitution, 20 percent of the net receipts of revenue generated from  
667 sports betting kiosks on the premises of each retail sports betting location licensee.

668 (b)(1) A retail sports betting location license authorizes a retail sports betting location  
669 licensee to enter into lease agreements with a sports betting kiosk distributor for the  
670 placement of sports betting kiosks at the retail sports betting location licensee's premises.  
671 Except for persons awarded a license pursuant to paragraph (3) of this subsection, retail  
672 sports betting location licensees may place no more than two sports betting kiosks on  
673 their premises, and the sports betting kiosks shall not allow wagers to be placed on  
674 equestrian track racing events.

675 (2) The division shall award and renew retail sports betting location licenses to any  
676 applicants that satisfy licensure criteria established by rules and regulations of the  
677 division requiring, at a minimum, that the application include and meet the following  
678 criteria:

679 (A) Information identified in paragraphs (1) and (4) of subsection (c) of Code Section  
680 50-27-140;

681 (B) If the applicant leases the premises, a copy of the lease with the landlord;

682 (C) Any other licenses the applicant has been issued by the corporation or the  
683 department;

684 (D) A description of any sanctions or penalties imposed on the applicant by any  
685 governmental entity that has issued the applicant a license; and  
686 (E) That the applicant:  
687 (i) Holds a location license issued under Article 3 of this chapter or a retail  
688 consumption dealer license or a retail dealer license issued under Title 3; or  
689 (ii) Is affiliated with and owns or operates the premises of a licensed retail  
690 consumption dealer or retail dealer under Title 3.

691 (3) The division shall also award and renew retail sports betting location licenses to  
692 applicants that satisfy the requirements of paragraph (2) of this subsection and subsection  
693 (c) of Code Section 50-27-140, and that have been approved in this state by the National  
694 Steeplechase Association for at least six months prior to the effective date of this article,  
695 or 18 months prior to the submission of an application pursuant to this paragraph.  
696 Applicants awarded licenses pursuant to this paragraph may host and broadcast the  
697 sporting event of live, in-person equestrian track racing events and may allow bettors to  
698 engage in sports betting on equestrian track races on sports betting kiosks pursuant to a  
699 contract with a licensed sports betting kiosk distributor. The division shall award no  
700 more than three retail sports betting location licenses pursuant to this paragraph.

701 (4) The division shall promulgate rules and regulations that provide for how revenue  
702 generated by sports betting kiosks shall be divided between sports betting kiosk  
703 distributors, retail sports betting location licensees, and retail sports betting platform  
704 licensees; provided, however, that this paragraph shall not apply to persons issued a  
705 license pursuant to paragraph (3) of this subsection or a sports betting kiosk distributor  
706 contracting with such a licensee.

707 (c) The division shall issue not less than five nor more than ten sports betting kiosk  
708 distributor licenses. Applicants for a sports betting kiosk distributor license shall satisfy  
709 the licensure criteria established by the rules and regulations of the division; provided,  
710 however, that applicants shall not be required to satisfy the criteria set forth in

711 paragraphs (5) through (8) of subsection (c) of Code Section 50-27-140. A person applying  
712 for or holding a sports betting kiosk distributor license shall not also have an interest in a  
713 person applying for or holding another retail sports betting license. A sports betting kiosk  
714 distributor license shall authorize the licensee to purchase sports betting kiosks from  
715 licensed manufacturers, to own such devices, to contract with a licensed retail sports  
716 betting platform for services, and to enter into leases with sports betting location licensees  
717 for the placement of sports betting kiosks on the retail sports betting location licensee's  
718 premises.

719 (d) A manufacturer's license authorizes a licensee to sell its sports betting kiosks to  
720 licensed sports betting kiosk distributors. A person with a manufacturer's license and any  
721 person affiliated with a manufacturer's license holder may not also hold a sports betting  
722 kiosk distributor license or a retail sports betting location license. The division shall award  
723 and renew a manufacturer's license to any applicant that satisfies the criteria established by  
724 rules and regulations of the division, which shall include at least the following:

725 (1) Information identified in paragraphs (1), (3), (4), and (9) through (12) of  
726 subsection (c) of Code Section 50-27-140;

727 (2) Any other gaming licenses held by the applicant; and

728 (3) A description of any sanctions or penalties imposed on the applicant by any  
729 governmental entity that has issued the applicant a license.

730 (e) A retail sports betting platform license authorizes a licensee to offer retail sports betting  
731 through retail sports betting kiosks at retail sports betting license locations. A person with  
732 a retail sports betting platform license and any person affiliated with a retail sports betting  
733 platform licensee may not also have or be affiliated with a person that has a sports betting  
734 kiosk distributor license or a retail sports betting location license. The division shall award  
735 and renew a retail sports betting platform license to any applicant that satisfies the criteria  
736 established by the division's rules and regulations, which shall be similar to those required

737 by online sports betting service providers. An online sports betting services provider may  
738 also obtain a retail sports betting platform license.

739 (f) No retail sports betting location licensee shall allow for pari-mutuel betting or casino  
740 gambling on its premises. For the purposes of this paragraph, the term 'casino gambling'  
741 means gambling prohibited by law, but shall exclude conduct authorized under this article.

742 (g) All sports betting kiosks shall be linked to a communications network operated by the  
743 division or its designee that connects every sports betting kiosk in a location to a single  
744 point of commerce for the purpose of accounting and reporting to the state. In no event  
745 shall the communications network limit participation in retail sports betting to one  
746 manufacturer or one type of sports betting kiosk. The communications network shall allow  
747 the division to monitor and read all sports betting kiosks for the purpose of compliance  
748 with this article and with any obligations to the state; it shall not provide for the  
749 monitoring, identifying, or reading of personal or financial information of bettors. The  
750 communications network shall be located within and administered by the division or its  
751 designee.

752 50-27-145.

753 (a) An online sports betting services provider shall offer online sports betting only in  
754 accordance with the provisions of this article and the rules and regulations adopted by the  
755 division under this article.

756 (b) An online sports betting services provider shall obtain a license under this article  
757 before offering online sports betting pursuant to a contract with a Type 1 sports betting  
758 licensee. An online sports betting services provider license shall entitle the holder to  
759 contract with no more than one Type 1 sports betting licensee.

760 (c) If the holder of a Type 1 sports betting license is a Type 1 eligible entity and is a  
761 member of a league, association, or organization that prevents the holder from being  
762 subject to the regulatory control of the division or from otherwise operating under the

763 license, such a Type 1 eligible entity may contractually appoint an online sports betting  
764 services provider for all aspects of division oversight and operations under the Type 1  
765 sports betting license.

766 (d) Institutional investors and Type 1 eligible entities defined in subparagraphs (A)  
767 through (E) of paragraph (51) of Code Section 50-27-122 shall be exempt from any and all  
768 qualification and disclosure requirements under this article or required under the rules and  
769 regulations promulgated by the division pursuant to this article. Such exemption shall  
770 extend to the owners, supervisory employees, directors, and officers of such Type 1 eligible  
771 entities.

772 50-27-146.

773 The division may consider and deny an application for any person who offered or engaged  
774 in sports betting in this state before obtaining a license under this article for a minimum of  
775 two years. The prohibition and penalty provided in this Code section shall be in addition  
776 to any other civil or criminal prohibitions and penalties as may be provided in this chapter,  
777 Title 16, or other provisions of law.

778 Part 3

779 50-27-160.

780 (a) In addition to any other taxes as may be provided by law and except as provided in  
781 paragraph (55) of Code Section 48-8-3, there shall be imposed an annual privilege tax of  
782 20 percent of the adjusted gross income derived from online sports betting in accordance  
783 with this Code section.

784 (b) The privilege tax described in subsection (a) of this Code section shall be paid by the  
785 online sports betting services provider.

786 (c) The privilege tax imposed under this Code section shall be paid monthly by the online  
787 sports betting services provider based on its monthly adjusted gross income for the  
788 immediately preceding calendar month. The privilege tax shall be paid to the corporation  
789 in accordance with rules and regulations promulgated by the division. If the online sports  
790 betting services provider's adjusted gross income for a month is a negative number, such  
791 online sports betting services provider may carry over such negative amount to subsequent  
792 months.

793 (d) All moneys from privilege taxes and fees collected under this Code section shall be  
794 distributed and used as provided under Article I, Section II, Paragraph VIII of the  
795 Constitution.

796 50-27-161.

797 (a) Each licensee shall report to the division, no later than January 15 of each year,  
798 information set forth in rules and regulations that permits the division to determine the  
799 licensee's adjusted gross income and other information the division deems necessary to  
800 administer this article.

801 (b) A licensee shall promptly report to the division any information relating to:

802 (1) The name of any newly elected officer or director of the board of the licensed entity;  
803 and

804 (2) The acquisition by any person of 10 percent or more of any class of corporate stock.

805 (c) With respect to information reported under subsection (b) of this Code section, a  
806 licensee shall include with such report a statement of any conflict of interest that may exist  
807 as a result of such election or acquisition.

808 (d) Upon receiving a complaint under this Code section or subsection (b) of Code  
809 Section 50-27-191, the division may conduct a hearing in accordance with Code Section  
810 50-27-192 to determine whether the licensee remains in compliance with this article.



811 Part 4812 50-27-170.813 (a) No person shall knowingly:814 (1) Allow a minor to place a wager;815 (2) Offer, accept, or extend credit to a bettor; provided, however, that promotions and  
816 promotional credits shall be permitted to be offered and extended to bettors;817 (3) Target minors in advertising or promotions for sports betting;818 (4) Offer or accept a wager on any event, outcome, or occurrence other than a sporting  
819 event, including, without limitation, a high school sporting event offered, sponsored, or  
820 played in connection with a public or private institution that offers education at the  
821 secondary level; or822 (5) Accept a wager from an individual who is on the registry created and maintained by  
823 the division under Code Section 50-27-172.824 (b) A person that knowingly violates this Code section:825 (1) For a first offense, shall be guilty of a misdemeanor; and826 (2) For a second or subsequent offense, shall be guilty of a misdemeanor of a high and  
827 aggravated nature.828 50-27-171.829 (a) Except for those individuals ineligible to place bets under Code Section 50-27-172, an  
830 individual who is 21 years of age or older and who is physically located in this state may  
831 place a wager in the manner authorized under this article and the rules and regulations of  
832 the division.833 (b) A licensee shall ensure that all wagers accepted in this state are from qualified bettors  
834 and in accordance with this article and the rules and regulations of the division.

835 (c) Nothing in this Code Section shall authorize casino gambling, as defined in subsection  
836 (f) of Code Section 50-27-144, or pari-mutuel betting, and no licensee shall allow any  
837 person physically located in this state to place a pari-mutuel wager as part of any sports  
838 betting.

839 50-27-172.

840 (a) The following individuals and categories of individuals shall not, directly or indirectly,  
841 place a wager on sporting events or online sports betting platforms in this state:

842 (1) A member, officer, or employee of the corporation shall not place a wager on any  
843 sporting event;

844 (2) A corporation vendor or any principal owner, partner, member of the board, officer,  
845 or supervisory employee of a corporation vendor shall not place a wager on any sporting  
846 event;

847 (3) A licensee or principal owner, partner, member of the board of directors, officer, or  
848 supervisory employee of a licensee shall not place a wager on the licensee's platform;

849 (4) A vendor of a licensee or any principal owner, partner, member of the board of  
850 directors, officer, or supervisory employee of such a vendor shall not place a wager on  
851 the licensee's platform;

852 (5) A contractor, subcontractor, or consultant or any officer or employee of a contractor,  
853 subcontractor, or consultant of a licensee shall not place a wager on the licensee's  
854 platform, if such individual is directly involved in the licensee's operation of sports  
855 betting or the processing of sports betting claims or payments through the licensee's  
856 platform;

857 (6) An individual subject to a contract with the division or corporation shall not place a  
858 wager on any platform, if the contract contains a provision prohibiting the individual  
859 from participating in sports betting;

860 (7) An individual with access to material nonpublic information that is known  
861 exclusively by an individual who is prohibited from placing a wager in this state under  
862 this Code section shall not use any such information to place a wager on any sporting  
863 event;

864 (8) An amateur or Olympic athlete shall not place a wager on any sporting event in  
865 which the athlete participates;

866 (9) A professional athlete shall not place a wager on any sporting event overseen by such  
867 athlete's sports governing body or sporting events operator;

868 (10) An owner or employee of a team, player, umpire, or sports union personnel, or  
869 employee, referee, coach, or official of a sports governing body or sporting events  
870 operator shall not place a wager on any sporting event, if the wager is based on a sporting  
871 event overseen by the individual's sports governing body or sporting events operator;

872 (11) An individual having the ability to directly affect the outcome of a sporting event  
873 shall not place a wager on such sporting event;

874 (12) A trustee or regent of a governing board of a public or private institution of higher  
875 education shall not place a wager on a collegiate sporting event;

876 (13) An individual prohibited by the rules or regulations of a sports governing body or  
877 sporting events operator of a collegiate sports, team, league, or association from  
878 participating in sports betting shall not place a wager on any sporting event to which such  
879 prohibition applies; and

880 (14) A student or an employee of a public or private institution of higher education who  
881 has access to material nonpublic information concerning a student athlete or a sports team  
882 shall be prohibited from placing a wager on a collegiate sporting event if such  
883 information is relevant to the outcome of such event.

884 (b) The division may prescribe by rules and regulations additional individuals and  
885 categories of individuals who are prohibited from placing a wager on specified sporting  
886 events or online sports betting platforms in this state.

887 (c) The division shall issue rules and regulations that require periodic reports from  
888 licensees and the information to be contained therein so that the division can develop and  
889 maintain a confidential registry of a consolidated list of individuals and categories of  
890 individuals who are ineligible to place a wager in this state and shall provide the registry  
891 to each licensee in this state. As soon as practicable, the division shall provide each  
892 updated registry to the licensees, which the licensees shall be required to keep confidential.  
893 Such registry shall not be considered a record open to the public pursuant to Article 4 of  
894 Chapter 18 of this title and shall be exempt from such provisions.

895 (d) Any individual who places a wager in violation of this Code section:

896 (1) For a first offense, shall be guilty of a misdemeanor;

897 (2) For a second offense, shall be guilty of a misdemeanor and shall be fined not less  
898 than \$500.00 nor more than \$1,000.00 or shall be imprisoned for not less than one month  
899 nor more than five months, or both; and

900 (3) For a third or subsequent offense, shall be guilty of a misdemeanor of a high and  
901 aggravated nature and shall be fined not less than \$750.00 or shall be imprisoned for not  
902 less than three months, or both.

903 50-27-173.

904 (a) The division shall by rules and regulations prohibit betting on injuries, penalties, or the  
905 outcome of player discipline rulings or replay reviews under this article that are contrary  
906 to public policy or unfair to bettors.

907 (b)(1) A sports governing body or sporting events operator may submit to the division  
908 in writing, by providing notice in such form and manner as the division may require, a  
909 request to restrict, limit, or prohibit a certain type, form, or category of sports betting with  
910 respect to sporting events of such sports governing body or sporting events operator, if  
911 the sports governing body or sporting events operator believes that such type, form, or  
912 category of sports betting with respect to sporting events of such sports governing body

913 or sporting events operator may undermine the integrity or perceived integrity of such  
914 sports governing body or sporting events operator or sporting events of such sports  
915 governing body or sporting events operator. The division shall request comments from  
916 licensees on all such requests it receives.

917 (2) After giving due consideration to all comments received, the division shall, upon  
918 demonstration of good cause from the requestor that such type, form, or category of  
919 sports betting is likely to undermine the integrity or perceived integrity of such sports  
920 governing body or sporting events operator or sporting events of such sports governing  
921 body or sporting events operator, grant the request. The division shall respond to a  
922 request concerning a particular event before the start of the event, or if it is not feasible  
923 to respond before then, no later than seven days after the request is made. If the division  
924 determines that the requestor is more likely than not to prevail in successfully  
925 demonstrating good cause for its request, the division may provisionally grant the request  
926 of the sports governing body or sporting events operator until the division makes a final  
927 determination as to whether the requestor has demonstrated good cause. Absent such a  
928 provisional grant by the division, licensees may continue to offer sports betting on  
929 sporting events that are the subject of such a request during the pendency of the division's  
930 consideration of the applicable request.

931 Part 5

932 50-27-180.

933 (a) Prior to placing a wager with a licensee via online sports betting, a bettor shall register  
934 and establish a player account with the licensee remotely and attest that the bettor meets  
935 the requirements to place a wager with a licensee in this state. Prior to verification of a  
936 bettor's identity in accordance with this Code section, a licensee shall not allow the bettor  
937 to engage in sports betting, make a deposit, or process a withdrawal via online sports

938 betting. A licensee shall implement commercially and technologically reasonable  
939 procedures to prevent access to sports betting by minors on its online sports betting  
940 platforms. A licensee may use information obtained from third parties to verify that an  
941 individual is authorized to open an account, place wagers, and make deposits and  
942 withdrawals.

943 (b) Each online sports betting services provider licensee shall adopt a registration policy  
944 to ensure that all bettors utilizing online sports betting are authorized to place a wager with  
945 a licensee within this state. Such policy shall include, without limitation, commercially  
946 reasonable mechanisms which shall:

947 (1) Verify the name and age of the registrant;

948 (2) Verify that the registrant is not knowingly prohibited from placing a wager under  
949 Code Section 50-27-172; and

950 (3) Obtain the following information from the registrant:

951 (A) Legal name;

952 (B) Date of birth;

953 (C) Physical address other than a post office box;

954 (D) Phone number;

955 (E) A unique username; and

956 (F) An active email account.

957 (c) Each online sports betting services provider licensee may in its discretion require a  
958 bettor to provide the licensee with a signed and notarized document attesting that the bettor  
959 is qualified to engage in sports betting under this article as part of the registration policy  
960 of the licensee.

961 (d) A bettor shall not register more than one account with a licensee, and each licensee  
962 shall use commercially and technologically reasonable means to ensure that each bettor is  
963 limited to one account.

964 (e) Each online sports betting services provider licensee, in addition to complying with  
965 state and federal law pertaining to the protection of the private, personal information of  
966 registered bettors, shall use all other commercially and technologically reasonable means  
967 to protect such information consistent with industry standards.

968 (f) When a bettor's account is created, a bettor may fund the account through:

969 (1) Electronic bank transfer of funds, including such transfers through third parties;

970 (2) Cash;

971 (3) Debit cards;

972 (4) Online and mobile payment systems that support online money transfers; and

973 (5) Any other method approved by rules and regulations of the division.

974 (g)(1) Licensees shall not allow bets to be placed until first verifying the identity of the  
975 bettor pursuant to this Code section and by rules and regulations promulgated by the  
976 division. Further, and pursuant to rules and regulations promulgated by the division,  
977 licensees shall establish safeguards, including, but not limited to, access notifications and  
978 similar security safeguards, to protect each bettor's account.

979 (2) If a licensee determines that the information provided by a bettor to make a deposit  
980 or process a withdrawal is inaccurate or incapable of verification or violates the policies  
981 and procedures of the licensee, the licensee shall, within ten days, require the submission  
982 of additional information that can be used to verify the identity of such bettor.

983 (3) If such information is not provided or does not result in verification of the bettor's  
984 identity, the licensee shall:

985 (A) Immediately suspend the bettor's account and shall not allow the bettor to place  
986 wagers;

987 (B) Retain any winnings attributable to the bettor;

988 (C) Refund the balance of deposits made to the account to the source of such deposit  
989 or by issuance of a check; and

990 (D) Suspend the account.

- 991 (h) A licensee shall utilize geofencing technology to ensure that online sports betting is  
992 available only to bettors who are physically located in this state. A licensee shall maintain  
993 in this state the servers it uses to accept wagers on a sporting event placed by bettors  
994 located in this state.
- 995 (i) Each online sports betting services provider licensee shall clearly and conspicuously  
996 display on its website a statement indicating that it is illegal for a person under 21 years of  
997 age to engage in sports betting in this state.
- 998 (j) The division shall promulgate rules and regulations for purposes of regulating sports  
999 betting via online sports betting.
- 1000 50-27-181.
- 1001 (a) Licensees shall allow bettors to limit their betting activity with the licensee by, at a  
1002 minimum, giving bettors the opportunity to place limits on the amounts deposited, the  
1003 amounts wagered, and the amount of time spent wagering. Licensees shall take reasonable  
1004 steps to prevent bettors from overriding their self-imposed responsible gambling limits.  
1005 At the request of a bettor, a licensee may share the requested limitations with the division  
1006 for the sole purpose of disseminating the request to other licensees.
- 1007 (b) The division shall promulgate rules and regulations that require a licensee to  
1008 implement responsible sports betting programs that include comprehensive training on  
1009 responding to circumstances in which individuals present signs of problem gambling or a  
1010 betting or gambling disorder.
- 1011 (c) The division shall work with national and local organizations to provide services for  
1012 individuals with problem gambling or a betting or gambling disorder and to establish  
1013 prevention initiatives to reduce the number of individuals with problem gambling or a  
1014 betting or gambling disorder, including, but not limited to, utilizing currently established  
1015 programs for problem gambling or betting or gambling disorders.



1016 (d) The division shall annually generate a report outlining activities with respect to  
1017 problem gambling and betting or gambling disorders, including, but not limited to,  
1018 descriptions of programs, grants, and other resources made available; the number of  
1019 individuals seeking assistance; the number of individuals who reported completing  
1020 programs and therapies; and the rate of recidivism, if known to the division. The  
1021 corporation shall file the annual report with the Governor, the Lieutenant Governor, and  
1022 the Speaker of the House of Representatives and shall publish such report on its website  
1023 no later than January 31 of each year.

1024 50-27-182.

1025 (a) The division shall determine by rules and regulations which licensees shall be required  
1026 to adopt and adhere to a written, comprehensive policy outlining its rules governing the  
1027 acceptance of wagers and payouts. Such policy and rules and regulations must be approved  
1028 by the division prior to the acceptance of a wager by a licensee. Such policy and rules and  
1029 regulations shall be readily available to a bettor on the licensee's website.

1030 (b) The division shall promulgate rules and regulations regarding:

1031 (1) The manner in which a licensee accepts wagers from and issues payouts to bettors,  
1032 including payouts in excess of \$10,000.00; and

1033 (2) Requirements for reporting suspicious wagers.

1034 (c) Except for those persons that have been issued a license pursuant to paragraph (3) of  
1035 subsection (b) of Code Section 50-27-144, the requirements of subsection (a) of this Code  
1036 section shall not apply to retail sports betting location licensees.

1037 Part 61038 50-27-190.

1039 (a) Except as provided in subsection (b) of this Code section, a licensee may use any data  
1040 source for determining the results of any tier 1 sports wager or tier 2 sports wager.

1041 (b)(1) A sports governing body or sporting events operator with headquarters located in  
1042 the United States may notify the division that it desires licensees to use official league  
1043 data or official event data, respectively, for determining the results of tier 2 sports wagers.

1044 A notification under this subsection shall be made in the form and manner as the division  
1045 shall require through rules and regulations. The division shall notify each licensee within  
1046 five days after receipt of such notification from a sports governing body or sporting  
1047 events operator. If a sports governing body or sporting events operator does not notify  
1048 the division of its desire to supply official league data or official event data, a licensee  
1049 may use any data source approved by the division for determining the results of any tier  
1050 2 wagers on sporting events of that sports governing body or sporting events operator.

1051 (2) Within 60 days after the division notifies each licensee of the desire of a sports  
1052 governing body or sporting events operator to require official league data or official event  
1053 data as provided under paragraph (1) of this subsection, each such licensee shall be  
1054 required to use only official league data or official event data, as applicable, to determine  
1055 the results of tier 2 sports wagers on sporting events sanctioned by such sports governing  
1056 body or sporting events operator, except when:

1057 (A) The sports governing body or sporting events operator, or a designee of such sports  
1058 governing body or sporting events operator, is unable to provide a feed of official  
1059 league data or official event data to determine the results of a particular type of tier 2  
1060 sports wager, in which case licensees may use any data source for determining the  
1061 results of the applicable tier 2 sports wager until the data feed becomes available on  
1062 commercially reasonable terms; or

1063 (B) A licensee is able to demonstrate to the division that the sports governing body or  
1064 sporting events operator, or a designee of such sports governing body or sporting events  
1065 operator, will not provide a feed of official league data or official event data to the  
1066 licensee on commercially reasonable terms.

1067 (3) The division may consider the following factors in evaluating whether official league  
1068 data or official event data is being provided by the sports governing body or sporting  
1069 events operator on commercially reasonable terms:

1070 (A) The availability of official league data of a sports governing body or the official  
1071 event data of a sporting events operator on tier 2 sports wagers to a licensee from more  
1072 than one authorized source;

1073 (B) Market information regarding the purchase of comparable data by licensees for the  
1074 purpose of settling sports wagers, for use in this state or other jurisdictions;

1075 (C) The nature and quantity of data, including the quality and complexity of the  
1076 process used for collecting such data; and

1077 (D) The extent to which sports governing bodies or sporting events operators, or  
1078 designees of sports governing bodies or sporting events operators, have made available  
1079 to licensees the data used to determine the results of tier 2 sports wagers.

1080 (4) While the division is determining whether a feed of official league data or official  
1081 event data has been provided on commercially reasonable terms pursuant to paragraph (3)  
1082 of this subsection, a licensee may use any data source for determining the results of any  
1083 tier 2 sports wagers.

1084 (5) The division shall make a determination under paragraph (3) of this subsection within  
1085 120 days after the licensee notifies the division that it desires to demonstrate that the  
1086 sports governing body or sporting events operator, or a designee of such sports governing  
1087 body or sporting events operator, will not provide a feed of official league data or official  
1088 event data to such licensee on commercially reasonable terms.

1089 50-27-191.

1090 (a) The division, licensees, corporation vendors, and vendors of licensees under this article  
1091 shall use commercially reasonable efforts to cooperate with investigations conducted by  
1092 any sports governing body, any sporting events operator, and law enforcement agencies,  
1093 including, but not limited to, using commercially reasonable efforts to provide or facilitate  
1094 the provision of anonymized account level betting information and audio or video files  
1095 relating to individuals placing wagers. All disclosures under this Code section shall be  
1096 subject to the obligation of a licensee to comply with all federal, state, and local laws and  
1097 rules and regulations relating to privacy and personally identifiable information.

1098 (b) Licensees shall promptly report to the division any information relating to:

1099 (1) Criminal or disciplinary proceedings commenced against the licensee in connection  
1100 with its operations;

1101 (2) Abnormal betting activity or patterns that may indicate a concern with the integrity  
1102 of a sporting event;

1103 (3) Any potential breach of the internal rules and codes of conduct of a sports governing  
1104 body or sporting events operator pertaining to sports betting to the extent that such rules  
1105 or codes of conduct are provided to the licensee by the sports governing body or sporting  
1106 events operator or are otherwise known to the licensee;

1107 (4) Conduct that corrupts the betting outcome of a sporting event for purposes of  
1108 financial gain, including match fixing; and

1109 (5) Suspicious or illegal betting activities, including cheating, use of funds derived from  
1110 illegal activity, wagers to conceal or launder funds derived from illegal activity, use of  
1111 agents to place wagers, and use of false identification.

1112 (c) Licensees shall as soon as is practicable report any information relating to conduct  
1113 described in paragraphs (2) through (4) of subsection (b) of this Code section to the  
1114 division.

1115 (d) Licensees shall use commercially reasonable efforts to maintain, in real time and at the  
1116 account level, anonymized information regarding a bettor; the amount and type of bet; the  
1117 time the bet was placed; the location of the bet, including the internet protocol address if  
1118 applicable; the outcome of the bet; and records of abnormal betting activity. The division  
1119 may request such information in the form and manner as required by rules and regulations  
1120 of the division. For purposes of this subsection, the term 'real time' means on a  
1121 commercially reasonable periodic interval.

1122 (e) All records, documents, and information received by the division pursuant to this Code  
1123 section shall be considered investigative records of a law enforcement agency, shall not be  
1124 subject to Article 4 of Chapter 18 of this title, and shall not be released under any condition  
1125 without the permission of the person providing such records, documents, or information.

1126 (f) Nothing in this Code section shall require a licensee to provide any information that is  
1127 prohibited by federal, state, or local laws or rules and regulations, including, without  
1128 limitation, laws and rules and regulations relating to privacy and personally identifiable  
1129 information.

1130 (g) If a sports governing body or sporting events operator has notified the division that  
1131 real-time information sharing for wagers placed on its sporting events is necessary and  
1132 desirable and the division determines it is necessary so as to further the goals of this article,  
1133 licensees shall share the same information with the sports governing body or sporting  
1134 events operator, or a designee of such sports governing body or sporting events operator,  
1135 with respect to wagers on its sporting events. A sports governing body or sporting events  
1136 operator, or a designee, shall only use information received under this subsection for  
1137 integrity-monitoring purposes and shall not use such information for any other purpose.  
1138 Nothing in this subsection shall require a licensee to provide any information that is  
1139 prohibited by federal, state, or local laws, rules, or regulations, including, but not limited  
1140 to laws, rules, or regulations relating to privacy and personally identifiable information.

1141 50-27-192.

1142 (a) The division may investigate and conduct a hearing with respect to a licensee upon  
1143 information and belief that the licensee has violated this article or upon the receipt of a  
1144 credible complaint from any person that a licensee has violated this article. The division  
1145 shall conduct investigations and hearings in accordance with rules and regulations  
1146 promulgated by and approved by the board.

1147 (b) If the division determines that a licensee has violated any provision of this article or  
1148 any rules and regulations of the division, the division may suspend, revoke, or refuse to  
1149 renew a license; impose an administrative fine not to exceed \$25,000.00 per violation; or  
1150 both.

1151 (c) The division shall promulgate rules and regulations establishing a schedule of  
1152 administrative fines that may be assessed in accordance with subsection (b) of this Code  
1153 section for each violation of this article; provided, however, if the division finds that:

1154 (1) A licensee is accepting wagers from minors or other persons ineligible to place  
1155 wagers in this state, the division shall impose a fine against the licensee as follows:

1156 (A) For a first offense, \$1,000.00;

1157 (B) For a second offense, \$2,000.00; and

1158 (C) For a third or subsequent offense, \$5,000.00; or

1159 (2) An individual is unlawfully accepting wagers from another individual without a  
1160 license, the division shall impose a fine against the individual as follows:

1161 (A) For a first offense, \$10,000.00;

1162 (B) For a second offense, \$15,000.00; and

1163 (C) For a third or subsequent offense, \$25,000.00.

1164 (d) The division may refer conduct that it reasonably believes to be a violation of Article 2  
1165 of Chapter 12 of Title 16 to the appropriate law enforcement agency.

1166 50-27-193.

1167 (a) Fines assessed under this article shall be accounted for separately for use by the  
1168 division in a manner consistent with rules and regulations of the division.

1169 (b) The division may issue subpoenas to compel the attendance of witnesses and the  
1170 production of relevant books, accounts, records, and documents for purposes of carrying  
1171 out its duties under this article.

1172 50-27-194.

1173 (a) A licensee or other individual aggrieved by a final decision or action of the division  
1174 may appeal such decision or action to the Superior Court of Fulton County.

1175 (b) The Superior Court of Fulton County shall hear appeals from decisions or actions of  
1176 the division and, based upon the record of the proceedings before the division, may reverse  
1177 the decision or action of the division only if the appellant proves the decision or action to  
1178 be:

1179 (1) Clearly erroneous;

1180 (2) Arbitrary and capricious;

1181 (3) Procured by fraud;

1182 (4) A result of substantial misconduct by the division; or

1183 (5) Contrary to the United States Constitution, the Constitution of Georgia, or this article.

1184 (c) The Superior Court of Fulton County may remand an appeal to the division to conduct  
1185 further hearings.

1186 50-27-195.

1187 (a) It shall be unlawful for any person, directly or indirectly, to knowingly receive, supply,  
1188 broadcast, display, or otherwise transmit material nonpublic information for the purpose  
1189 of betting on a sporting event or influencing another individual's or entity's wager on a  
1190 sporting event.

1191 (b) This Code section shall not apply to the dissemination of public information as news,  
1192 entertainment, or advertising.

1193 (c) Any person in violation of this Code section shall be guilty of a misdemeanor.

1194 50-27-196.

1195 (a) Any person that violates any provisions of this article shall be liable for a civil penalty  
1196 of not more than \$5,000.00 per violation, not to exceed \$50,000.00 for violations arising  
1197 out of the same transaction or occurrence, which shall accrue to the division and may be  
1198 recovered in a civil action brought by or behalf the division.

1199 (b) The division may seek and obtain an injunction in a court of competent jurisdiction for  
1200 purposes of enforcing this article.

1201 (c) Costs shall not be taxed against the division or this state for actions brought under this  
1202 article."

1203

### **PART III**

1204

#### **SECTION 3-1.**

1205 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
1206 amended by revising paragraph (55) of Code Section 48-8-3, relating to exemptions from  
1207 state sales and use tax, as follows:

1208 "(55) The sale of lottery tickets or wagers authorized by Chapter 27 of Title 50;"



1209

**PART IV**

1210

**SECTION 4-1.**

1211 This Act shall become effective on July 1, 2023; provided, however, that no person shall  
1212 apply for a license authorized by this Act until four months after the date on which the  
1213 executive director of the Division of Sports Betting is appointed.

1214

**SECTION 4-2.**

1215 All laws and parts of laws in conflict with this Act are repealed.