



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Agenda Item Substitute

File #: 2021-3276
File Status: Action

12/21/2021

Public Hearing: YES NO

Department: Board of Commissioners

SUBJECT:

Commission District(s): All Districts

Resolution of the Governing Authority of DeKalb County Requesting the General Assembly Consider Revisions to O.C.G.A. Section 48-48-3(100)(C) to Extend the Sales Tax Exemption For Non-Profits For Certain Purposes

Information Contact: John W. Manson IV

Phone Number: 404 371 6207

PURPOSE:

To consider extending an existing exemption on the collection of sales tax in Georgia on tickets to certain fine art performances or exhibits held in a venue owned and operated by a 501(c)(3) tax exempt organization beyond its current expiration of December 31, 2022.

NEED/IMPACT:

To renew the exemption;

FISCAL IMPACT:

None;

RECOMMENDATION:

To approve the resolution and authorize the chief executive officer to execute all necessary documents.....

RESOLUTION**A RESOLUTION BY THE GOVERNING AUTHORITY OF DEKALB COUNTY, GEORGIA, REQUESTING THE GENERAL ASSEMBLY CONSIDER REVISION OF O.C.G.A. SECTION 48-48-3 (100)(C) TO EXTEND THE CURRENT SUNSET PROVISION AND FOR OTHER LAWFUL PURPOSES**

WHEREAS, the Governing Authority of DeKalb County requests that the General Assembly work to support legislation amending O.C.G.A. Section 48-48-3(100)(C) to extend the current sunset provision; and,

WHEREAS, O.C.G.A. Section 48-48-3(100)(A) exempts certain sales of tickets, fees, or charges for admission to fine arts performances or exhibitions conducted within a facility that is owned or operated by an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code or a museum of cultural significance from taxation; and;

WHEREAS, O.C.G.A. Section 48-48-3(100)(C) provides that the exemption provided for in O.C.G.A. Section 48-48-3(100)(A) shall expire and stand repealed on December 31, 2022; and

WHEREAS, the tax exemption provided for at O.C.G.A. Section 48-48-3(100)(A) is integral to the ability to attract and stage fine arts performances and the potential expiration of such tax exemptions could make attracting and staging such performances more difficult and expensive.

NOW, THEREFORE, BE IT RESOLVED by the Governing Authority of DeKalb County, Georgia, hereby requests that:

- 1) The General Assembly amend the terms of O.C.G.A. Section 48-48-3(100)(C) to extend the sunset of such provision beyond the current expiration of December 31, 2022.
- 2) The Executive Assistant or his designee deliver a copy of this Resolution to each member of the Georgia General Assembly representing a portion of DeKalb County.

ADOPTED by the Board of Commissioners of DeKalb County, this _____ day of _____, 2021.

STEPHEN R. BRADSHAW
Presiding Officer
Board of Commissioners
DeKalb County, Georgia

APPROVED by the Chief Executive Officer of DeKalb County, this _____ day of _____, 2021.

MICHAEL L. THURMOND
Chief Executive Officer
DeKalb County, Georgia

ATTEST:

APPROVED AS TO FORM:

BARBARA NORWOOD-SANDERS, CCC
Clerk to the Board of Commissioners and
Chief Executive Officer
DeKalb County, Georgia

VIVIANE H. ERNSTES
County Attorney