

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48-48-3(100)(C) provides that the exemption provided for in O.C.G.A. Section 48-48-3(100)(A) shall expire and stand repealed on December 31, 2022; and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

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

**APPROVED** by the Chief Executive Officer of DeKalb County, this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

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**MICHAEL L. THURMOND**  
Chief Executive Officer  
DeKalb County, Georgia

**ATTEST:**

**APPROVED AS TO FORM:**

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

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**VIVIANE H. ERNSTES**  
County Attorney