



Georgia Department of Revenue
Policy Bulletin SUT-2017-07
Sales and Use Tax Exemption for Admission
To Certain Performances and Exhibitions
Revised August 22, 2022

Purpose: This Policy Bulletin provides guidance on the sales and use tax exemption for admission to certain performances and exhibitions.

Publication Date: August 21, 2017

Authority: O.C.G.A. § 48-8-3(100).

Scope: A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

Exemption:

From July 1, 2021 until December 31, 2027, sales of tickets, fees, or charges for admission to certain fine arts performances or exhibitions are exempt from sales tax. The sales tax exemption applies only to sales of tickets, fees, or charges for admission to fine arts performances or exhibitions that are performed or exhibited by, or within a facility owned by, an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code or a museum of cultural significance, if the primary mission of the organization or museum is to advance the arts in this state and to provide arts, educational, and culturally significant programming and exhibits for the benefit and enrichment of the citizens of this state.

For purposes of this exemption, “fine arts” means music performed by a symphony orchestra, poetry, photography, ballet, dance, opera, theater, dramatic arts, painting, sculpture, ceramics, drawing, watercolor, graphics, printmaking, and architecture.

For more information, please contact the Department at 1-877-423-6711
from 8:00 a.m. to 5:00 p.m. ET, Monday through Friday, excluding holidays.
For forms and other information, visit the Department's website at dor.georgia.gov.