



Georgia Department of Revenue
Policy Bulletin SUT-2017-08
Application of Georgia Sales and Use Tax to
Charges for Participation in Certain Games and Amusement Activities

Purpose: This Policy Bulletin provides guidance on the application of Georgia sales and use tax to charges made for participation in certain games and amusement activities.

Publication Date: October 30, 2017.

Authority: O.C.G.A. §§ 48-8-2(31) and 48-8-30.

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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

Georgia imposes sales and use tax on charges made for participation in games and amusement activities. Georgia also imposes sales and use tax on sales of tickets, fees, or charges made for admission to places of amusement, sports, entertainment, or any other place at which any exhibition, display, amusement, or entertainment is offered to the public, or any other place where an admission fee is charged. O.C.G.A. §§ 48-8-2(31) and 48-8-30.

If spectators are charged a taxable admission fee to a game or amusement activity, participation or entry fees charged to participants in the same game or amusement activity are not subject to sales and use tax.

For more information, please contact the Department at 1-877-423-6711
from 8:00 a.m. to 4:30 p.m. EST, Monday through Friday, excluding holidays.
For forms and other information, visit the Department's website at dor.georgia.gov.