



**Georgia Department of Revenue
Policy Bulletin SUT-2018-08
Sales and Use Tax Exemption for
Admissions to Super Bowl LIII and Related Events**

Purpose: This Policy Bulletin provides guidance on the sales and use tax exemption for admission to Super Bowl LIII and related events.

Publication Date: December 3, 2018.

Authority: O.C.G.A. § 48-8-3(97).

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 It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.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

Super Bowl LIII will be played at Mercedes-Benz Stadium in Atlanta, Georgia on February 3, 2019. Admissions to the game and related events are exempt from state and local sales and use taxes.

What is a related event?

A related event is an event sponsored by the National Football League (NFL) and its affiliates. Examples include Opening Night and Super Bowl Experience. Please note that National Football League teams are not NFL affiliates.

Are admissions exempt if someone other than the NFL or its affiliates sells the tickets?

Yes. All admissions to the Super Bowl and related events are exempt from sales and use tax regardless of who sells the tickets.

Are merchandise and other items associated with the Super Bowl exempt?

No. Sales and purchases of other common items associated with the Super Bowl remain taxable. Examples include lodging services, souvenirs, and concessions.

Is parking taxable?

Parking in the State of Georgia is 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. ET, Monday through Friday, excluding holidays.
For forms and other information, visit the Department's website at dor.georgia.gov.