

2017 Regular Session

HOUSE BILL NO. 583

BY REPRESENTATIVE JIMMY HARRIS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/SALES-USE-EXEMPT: Provides relative to state and local sales and use tax exemptions for sales at publicly owned domed stadium facilities, baseball facilities, and other facilities

1 AN ACT

2 To amend and reenact R.S. 39:467(B)(1)(f), relative to sales and use tax; to provide with
3 respect to taxes imposed by the state and local taxing authorities; to provide relative
4 to the exemption for the price of admission tickets and other related transactions at
5 certain facilities; to provide for limitations; to provide for effectiveness; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 39:467(B)(1)(f) is hereby amended and reenacted to read as follows:

9 §467. Sales of services and tangible personal property at a publicly owned domed
10 stadium facility or baseball facility; sales and use tax; exemptions

11 * * *

12 B. State-owned facility. (1) Sales occurring for or at an event at a state-
13 owned domed facility or baseball facility shall be exempt from sales and use taxes
14 imposed by the state and political subdivisions as follows:

15 * * *

16 (f) The full price of admission on tickets for nonathletic events and any sale,
17 service, or other transaction, including the sale of parking, relating to such
18 nonathletic events, if the event was bid upon, awarded, or under contract on or before
19 September 1, 2016. Admission tickets for any nonathletic event, and any related

1 sale, service, or other transaction, including the sale of parking, that was first bid
2 upon after September 1, 2016, shall be subject to tax at the full price of the
3 transaction.

4 * * *

5 Section 2. This Act shall become effective upon signature by the governor or, if not
6 signed by the governor, upon expiration of the time for bills to become law without signature
7 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
8 vetoed by the governor and subsequently approved by the legislature, this Act shall become
9 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Abstract: Clarifies the specific duration of the state and local sales and use tax exemption for admission tickets and related transactions for certain bid upon events occurring at a state-owned domed facility or baseball facility before Sept. 1, 2016.

Present law provides an exemption from state and local sales and use tax for the full price of admission on tickets for nonathletic events and any sale, service, or other transaction, including the sale of parking, relating to such nonathletic events, if the event was bid upon, awarded, or under contract on or before Sept. 1, 2016.

Proposed law retains present law and specifies that such sales of admission and other transactions for events first bid upon after Sept. 1, 2016 shall be subject to the full tax rate.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 39:467(B)(1)(f))

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.