

SENATE BILL NO. 15

BY SENATORS MORRELL AND THOMPSON

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AN ACT

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To enact R.S. 47:306.4, relative to state sales and use tax exemptions; to provide for an

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annual reporting requirement for certain transactions involving sales by certain

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nonprofit entities; to provide for an effective date; and to provide for related matters.

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Be it enacted by the Legislature of Louisiana:

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Section 1. R.S. 47:306.4 is hereby enacted to read as follows:

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§306.4. Annual reporting requirement

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A.(1) Notwithstanding any provision of law to the contrary, transactions

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listed in Subsection B of this Section involving sales of tangible personal

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property or services that are not subject to state sales and use tax pursuant to

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the exclusions and exemptions provided by law shall be subject to an annual

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reporting requirement based on transactions occurring during the previous

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fiscal year, beginning on July first of the preceding year and ending on June

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thirtieth of the current year.

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(2) The annual report shall include all of the following information:

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(a) The name of the organization.

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(b) The federal and state tax identification numbers of the organization.

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(c) Annual gross sales of tangible personal property or services that are

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not subject to state sales and use tax pursuant to the exclusions and exemptions

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provided for in Subsection B of this Section.

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(d) Any additional information required by the secretary that is

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necessary to determine the annual sales tax revenue loss to the state related to

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the exclusion or exemption as required by R.S. 47:1517.

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(3) The annual report is due on the thirtieth day of September of each

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year.

1 (4) The annual report shall be submitted electronically to the secretary
2 on a form provided by the secretary.

3 B. The transactions listed in this Subsection shall be subject to the annual
4 reporting requirement.

5 (1) Sales of room rentals by a camp or retreat facility owned by a
6 nonprofit organization as provided in R.S. 47:301(6)(b).

7 (2) Sales of room rentals by a homeless shelter as provided in R.S.
8 47:301(6)(c).

9 (3) Sales by a nonprofit entity which sells donated goods as provided in
10 R.S. 47:301(8)(f).

11 (4) Sales of food items by a youth-serving organization chartered by the
12 United States Congress as provided in R.S. 47:301(10)(h).

13 (5) Sales by a parochial or private elementary or secondary school that
14 complies with the court order from the Dodd Brumfield decision and Section
15 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(18)(e).

16 (6) Sales of admissions to athletic and entertainment events as provided
17 in R.S. 47:301(14)(b)(i), but only for events held for or by an elementary or
18 secondary school.

19 (7) Sales of memberships by and dues paid to a nonprofit civic
20 organization as provided in R.S. 47:301(14)(b)(i).

21 (8) Sales of meals by an educational institution, medical facility, or
22 mental institution, or occasional meals furnished by an educational or medical
23 organization as provided in R.S. 47:305(D)(2).

24 (9) Sales of admissions to entertainment events by a little theater
25 organization as provided in R.S. 47:305.6.

26 (10) Sales of admissions to musical performances by a nonprofit
27 organization as provided in R.S. 47:305.7.

28 (11) Sales of admissions to entertainment events sponsored by a domestic
29 nonprofit charitable or educational organization as provided in R.S. 47:305.13.

30 (12) Sales of admissions to, parking fees charged at, and tangible

1 personal property sold at events sponsored by a nonprofit organization as
2 provided in R.S. 47:305.14(A)(1).

3 (13) Sales of admissions to and parking fees charged at fairs and festivals
4 sponsored by a nonprofit organization as provided in R.S. 47:305.18.

5 C. Notwithstanding any contrary provision of this Section, the annual
6 reporting requirement shall not apply to nonprofit entities and their affiliates
7 that have been granted an exemption from federal income tax pursuant to
8 Section 501(c)(3) of the Internal Revenue Code.

9 Section 2. This Act shall become effective on July 1, 2016.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____