

Regular Session, 2012

SENATE BILL NO. 475

BY SENATORS DORSEY-COLOMB AND BROOME AND REPRESENTATIVE  
BARROW

TAX/TAXATION. Provides for performance based tax rebates for musical or other entertainment events held in public facilities under certain conditions. (7/1/12)

1 AN ACT

2 To enact R.S. 39:469, relative to the rebate of sales and use tax of the state and its political  
3 subdivisions; to provide for performance based tax rebates for musical or other  
4 entertainment events held in public facilities under certain conditions; to provide for  
5 the qualifications of the rebate; to provide for definitions; to provide for an effective  
6 date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 39:469 is hereby enacted to read as follows:

9 **§469. Tax rebate; publicly-owned facility activity**

10 **A. As used in this Section, the following words and expressions shall**  
11 **have the meanings provided in this Subsection, unless the context clearly**  
12 **requires otherwise:**

13 **(1) "Public facility" means a stadium facility owned and operated by the**  
14 **state or any of its agencies, boards, or commissions that is normally used for**  
15 **athletic or sporting events, activities, or enterprises and that has a seating**  
16 **capacity in excess of ninety thousand.**

17 **(2) "Event, activity, or enterprise" means a musical or other**

1 entertainment undertaking in the public facility that has been held for no less  
2 than two consecutive years prior to the undertaking, is conducted over two  
3 consecutive days, and has an average attendance of at least twenty-five  
4 thousand per day.

5 (3) "Participating political subdivision" means a political subdivision  
6 located within the parish in which the public facility is located, that is a taxing  
7 authority for sales and use tax purposes, and whose governing authority has  
8 agreed to participate in the rebate provided in this Section.

9 (4) "Rebate" means the return to the promoter of the sales and use taxes  
10 paid for admission to the event, activity, or enterprise to the state, any political  
11 subdivision whose boundary is coterminous with those of the state, or any  
12 participating political subdivision, for the right of admission to the event,  
13 activity, or enterprise.

14 (5) "Right of admission" means a ticket, including the value of any ticket  
15 included in the sale or right to use a suite during the event, activity, or  
16 enterprise, or any charge for parking that is paid for the privilege of entering  
17 the event, activity, or enterprise.

18 B. The right of admission to any event, activity, or enterprise conducted  
19 in a publicly owned facility owned and operated by the state or any of its  
20 agencies, boards, or commissions shall be subject to rebate of sales and use taxes  
21 imposed by the state, any political subdivision whose boundaries are  
22 coterminous with those of the state, or any participating political subdivision as  
23 provided in this Section.

24 C. (1) The rebate shall be payable by the respective taxing body within  
25 ninety days after submission of sufficient proof of entitlement to the rebate for  
26 the event, activity, or enterprise by the promoter.

27 (2) The owner and operator of the public facility shall certify to the  
28 Department of Revenue the number of admissions to each event, activity, or  
29 enterprise that are subject to the rebate. The Department of Revenue shall

1            **provide for such reporting requirements as are necessary to administer the**  
 2            **rebate. Any taxpayer specific information provided pursuant to this Subsection**  
 3            **shall be confidential to the extent provided by law.**

4            Section 2. This Act shall become effective on July 1, 2012.

The original instrument was prepared by Martha Hess. The following digest, which does not constitute a part of the legislative instrument, was prepared by Riley Boudreaux.

#### DIGEST

Dorsey-Colomb (SB 475)

Proposed law provides for definitions of "public facility", "event, activity, or enterprise", "participating political subdivision", "rebate", and "right of admission".

Proposed law provides that the right of admission to any event, activity, or enterprise conducted in a publicly owned facility owned and operated by the state, or any of its agencies, boards, or commissions shall be subject to rebate of sales and use taxes imposed by the state, any political subdivision whose boundaries are coterminous with those of the state, or any participating political subdivision as provided in proposed law.

Proposed law provides that the rebate shall be payable by the respective taxing body within 90 days after submission of sufficient proof of entitlement to the rebate for the event, activity, or enterprise by the promoter.

Proposed law further provides that the owner and operator of the public facility shall certify to the Department of Revenue the number of admissions to each event, activity, or enterprise that are subject to the rebate. The Department of Revenue shall provide for such reporting requirements as are necessary to administer the rebate.

Proposed law provides that any taxpayer specific information provided pursuant to proposed law shall be confidential to the extent provided by law.

Effective July 1, 2012.

(Adds R.S. 39:469)

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Extends the time that the rebate must be paid from 30 days to 90 days.