

SENATE BILL NO. 475

BY SENATORS DORSEY-COLOMB AND BROOME AND REPRESENTATIVE
BARROW

1 AN ACT

2 To enact R.S. 39:469, relative to the rebate of sales and use tax of local governmental
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**
18 **entertainment undertaking in the public facility that has been held for no less**
19 **than two consecutive years prior to the undertaking, is conducted over two**
20 **consecutive days, and has an average attendance of at least twenty-five**
21 **thousand per day.**

22 **(3) "Participating local governmental subdivision" means a local**
23 **governmental subdivision located within the parish in which the public facility**
24 **is located, that is a taxing authority for sales and use tax purposes, and whose**
25 **governing authority has agreed to participate in the rebate provided in this**
26 **Section.**

1 **(4) "Rebate" means the return to the promoter of the sales and use taxes**
2 **paid for admission to the event, activity, or enterprise to a participating local**
3 **governmental subdivision, for the right of admission to the event, activity, or**
4 **enterprise.**

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

9 **B. The right of admission to any event, activity, or enterprise conducted**
10 **in a publicly owned facility owned and operated by the state or any of its**
11 **agencies, boards, or commissions shall be subject to rebate of sales and use taxes**
12 **imposed by any local governmental subdivision as provided in this Section.**

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

16 **(2) The owner and operator of the public facility shall certify the**
17 **number of admissions to each event, activity, or enterprise that are subject to**
18 **the rebate. The single collector for sales and use taxes in the parish in which the**
19 **public facility is located shall provide for such reporting requirements as are**
20 **necessary to administer the rebate. Any taxpayer specific information provided**
21 **pursuant to this Subsection shall be confidential to the extent provided by law.**

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____