

2016 Second Extraordinary Session

HOUSE BILL NO. 48

BY REPRESENTATIVE EDMONDS

TAX/SALES & USE: Provides relative to admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations which are nonprofit (Item #24)

1 AN ACT

2 To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of
3 the 2016 First Extraordinary Session of the Legislature and R.S.
4 47:321.1(F)(introductory paragraph) as enacted by Act No. 26 of the 2016 First
5 Extraordinary Session of the Legislature and to enact R.S. 47:302(AA) and
6 321.1(F)(66), relative to state sales and use tax; to provide with respect to the
7 exemption for admissions, parking fees, and sales of tangible personal property at
8 events sponsored by domestic, civic, educational, historical, charitable, fraternal, or
9 religious nonprofit organizations; to provide for effectiveness; and to provide for
10 related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the
13 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory
14 paragraph) as enacted by Act No. 26 of the 2016 First Extraordinary Session of the
15 Legislature are hereby amended and reenacted and R.S. 47:302(AA) and 321.1(F)(66) are
16 hereby enacted to read as follows:

17 §302. Imposition of tax

18 * * *

1 V. Notwithstanding any other provision of law to the contrary, including but
 2 not limited to any contrary provisions of this Chapter, for the period April 1, 2016,
 3 through July 1, 2018, ~~the following~~ there shall be no exclusions and exemptions to
 4 the tax levied pursuant to the provisions of this Section ~~shall be the exclusive list of~~
 5 ~~allowable~~ except for exemptions and exclusions: for sales or purchases of the
 6 following items and for those items enumerated in Subsection AA of this Section:

7 * * *

8 AA. In addition to the exclusions and exemptions enumerated in Subsection
 9 V of this Section, beginning July 1, 2016, the exemption for admissions, parking
 10 fees, and sales of tangible personal property at events sponsored by domestic, civic,
 11 educational, historical, charitable, fraternal, or religious nonprofit organizations as
 12 provided in R.S. 47:305.14(A)(1) shall be applicable to the tax levied pursuant to the
 13 provisions of this Section.

14 * * *

15 §321.1. Imposition of Tax

16 * * *

17 F. Notwithstanding any other provision of law to the contrary, including but
 18 not limited to any contrary provision of this Chapter except as otherwise provided
 19 in Paragraph (66) of this Subsection, there shall be no exemptions or exclusions as
 20 defined in R.S. 47:301 to the tax levied pursuant to the provisions of this Section,
 21 except for the sales or purchases of the following items:

22 * * *

23 (66) Beginning July 1, 2016, the the exemption for admissions, parking fees,
 24 and sales of tangible personal property at events sponsored by domestic, civic,
 25 educational, historical, charitable, fraternal, or religious nonprofit organizations as
 26 provided in R.S. 47:305.14(A)(1) shall be applicable to the tax levied pursuant to the
 27 provisions of this Section.

28 * * *

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

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)]

HB 48 Original

2016 Second Extraordinary Session

Edmonds

Abstract: Adds the exemption for admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations to the list of state sales and use tax exemptions to be given effect beginning July 1, 2016.

Present law establishes a state sales and use tax exemption for admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations.

Present law suspends numerous exemptions and exclusions from the state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two different periods of time occurring between April 1, 2016, and June 30, 2018, inclusive of the exemption for admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations.

Present law provides that the suspension for purposes of two of the tax levies, R.S. 47:321 and 331, expires June 30, 2016. The suspension with respect to the other two tax levies, R.S. 47:302 and 321.1 remains effective through June 30, 2018.

Proposed law changes present law by adding the exemption for admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations to the list of state sales and use tax exemptions and exclusions to the remaining two tax levies to be given effect beginning July 1, 2016.

Effective July 1, 2016.

(Amends R.S. 47:302(V)(intro. para.) as enacted by Act No. 25 of the 2016 1st E.S and R.S. 47:321.1(F)(intro. para.) as enacted by Act No. 26 of the 2016 1st E.S.; Adds R.S. 47:302(AA) and 321.1(F)(66))