

2016 Second Extraordinary Session

HOUSE BILL NO. 55

BY REPRESENTATIVE EDMONDS

TAX/SALES & USE: Provides for effectiveness of the exclusion for sales of admissions to athletic and entertainment events held for or by an elementary and secondary school (Item #7)

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 Louisiana Legislature and R.S.  
4 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66),  
5 relative to state sales and use tax; to provide with respect to the exclusion for sales  
6 of admissions to athletic and entertainment events held for or by an elementary or  
7 secondary school; to provide for effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the  
10 2016 First Extraordinary Session of the Louisiana Legislature is hereby amended and  
11 reenacted and R.S. 47:302(AA) and 321.1(F)(66) are hereby amended and reenacted to read  
12 as follows:

13 §302. Imposition of tax

14 \* \* \*

15 V. Notwithstanding any other provision of law to the contrary, including but  
16 not limited to any contrary provisions of this Chapter, for the period April 1, 2016,  
17 through July 1, 2018, ~~the following~~ there shall be no exclusions and exemptions to  
18 the tax levied pursuant to the provisions of this Section ~~shall be the exclusive list of~~

1 ~~allowable~~ except for exemptions and exclusions: for sales or purchases of the  
2 following items and for those items enumerated in Subsection AA of this Section:

3 \* \* \*

4 AA. In addition to the exclusions and exemptions enumerated in Subsection  
5 V of this Section, beginning July 1, 2016, the exclusion provided for in R.S.  
6 47:301(14)(b)(i) for sales of admissions to athletic and entertainment events held for  
7 or by an elementary or secondary school shall be applicable to the tax levied  
8 pursuant to the provisions of this Section.

9 \* \* \*

10 §321.1. Imposition of Tax

11 \* \* \*

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

17 \* \* \*

18 (66) Beginning July 1, 2016, the exclusion provided for in R.S.  
19 47:301(14)(b)(i) for sales of admissions to athletic and entertainment events held for  
20 or by an elementary or secondary school.

21 \* \* \*

22 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 55 Original

2016 Second Extraordinary Session

Edmonds

**Abstract:** Adds the exclusion for sales of admissions to athletic and entertainment events held for or by an elementary or secondary school to the list of state sales and use tax exemptions and exclusions to be given effect beginning July 1, 2016.

Present law establishes a state sales and use tax exclusion for sales of admissions to athletic and entertainment events held for or by an elementary or secondary school.

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 periods of time occurring between April 1, 2016, and June 30, 2018, inclusive of the exclusion for sales of admissions to athletic and entertainment events held for or by an elementary or secondary school.

Present law provides that the suspension of this exemption 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 exclusion for sales of admissions to athletic and entertainment events held for or by an elementary or secondary school 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 1<sup>st</sup> E.S. and R.S. 47:321.1(F)(intro. para.); Adds R.S. 47:302(AA) and 321.1(F)(66))