

2016 Second Extraordinary Session

SENATE BILL NO. 1

BY SENATOR GATTI

TAX EXEMPTIONS. Restores sales tax exemption for admissions to athletic and entertainment events for elementary and secondary schools. (7/1/16)(Item No. 7)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:302(X) and the introductory  
3 paragraph of R.S. 47:321.1(F), and to enact R.S. 47:302(AA) and 321.1(I), relative  
4 to state sales and use tax; to provide with respect to the sales tax exemption for  
5 admissions to athletic and entertainment events for elementary and secondary  
6 schools; to provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. The introductory paragraph of R.S. 47:302(X) and the introductory  
9 paragraph of R.S. 47:321.1(F) are hereby amended and reenacted, and R.S. 47:302(AA) and  
10 321.1(I) are hereby enacted to read as follows:

11 §302. Imposition of tax

12 \* \* \*

13 X. Notwithstanding any other provision of law to the contrary, including but  
14 not limited to any contrary provisions of this Chapter, for the period April 1, 2016,  
15 through July 1, 2018, **except as provided in Subsection (AA) of this Section, the**  
16 **following there shall be no** exclusions and exemptions to the tax levied pursuant to  
17 the provisions of this Section ~~shall be the exclusive list of allowable~~ **except for**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

exemptions and exclusions for sales or purchases of the following items.

\* \* \*

AA. Notwithstanding any other provision of this Chapter to the contrary, including but not limited to Subsection X of this Section, for the period July 1, 2016, through July 1, 2018, the exemption for sales of admissions to athletic and entertainment events as provided in R.S. 47:301(14)(b)(i) shall be applicable to the tax levied pursuant to the provisions of this Section but only for athletic and entertainment events held for or by an elementary or secondary school.

\* \* \*

§321.1. Imposition of Tax

\* \* \*

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

\* \* \*

I. Beginning July 1, 2016, in addition to those exclusions and exemptions provided in Subsection (F) of this Section, the exemption for sales of admissions to athletic and entertainment events as provided in R.S. 47:301(14)(b)(i) shall be applicable to the tax levied pursuant to the provisions of this Section but only for athletic and entertainment events held for or by an elementary or secondary school.

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

---

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

---

DIGEST

SB 1 Original                      2016 Second Extraordinary Session                      Gatti

Present law suspends the sales tax exemption for admissions to athletic and entertainment events for elementary and secondary schools from April 1, 2016, to June 30, 2018, for purposes of the two percent sales tax imposed by R.S. 47:302.

Proposed law restores the sales tax exemption for admissions to athletic and entertainment events for elementary and secondary schools beginning July 1, 2016.

Present law imposes a one percent state sales tax on sales of tangible personal property and on sales of taxable services from April 1, 2016, to June 30, 2018.

Present law provides for limited exemptions from the temporary state sales tax and sales of admissions to athletic and entertainment events for elementary and secondary schools are subject to the one percent temporary sales tax under present law.

Proposed law adds the exemption for sales of admissions to athletic and entertainment events for elementary and secondary schools to the applicable exemptions from the temporary one percent sales tax.

Effective July 1, 2016.

(Amends R.S. 47:302(X)(intro para), and R.S. 47:321.1(F)(intro para); adds R.S. 47:302(AA) and 321.1(I))