

2016 First Extraordinary Session

SENATE BILL NO. 20

BY SENATOR MORRELL

TAX EXEMPTIONS. Provides relative to admissions to places of amusement at camp or retreat facilities. (Item #36)(gov sig)

1 AN ACT

2 To repeal R.S. 47:301(14)(b)(iv), relative to sales and use tax exemptions; to repeal the
3 exemption from the sales tax on services for admissions to camp and retreat facilities
4 owned and operated by nonprofit organizations; to provide for an effective date; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(14)(b)(iv) is hereby repealed.

8 Section 2. The provisions of this Act shall apply to all taxable periods beginning on
9 or after April 1, 2016.

10 Section 3. This Act shall become effective upon signature by the governor or, if not
11 signed by the governor, upon expiration of the time for bills to become law without signature
12 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
13 vetoed by the governor and subsequently approved by the legislature, this Act shall become
14 effective on the day following such approval.

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

DIGEST

SB 20 Original

2016 First Extraordinary Session

Morrell

Present law levies state and local sales tax on the sale of admission to places of amusement.

Present law defines "places of amusement" and excludes certain facilities from the definition of "places of amusement" for purposes of the imposition of the tax. Camp and retreat facilities owned and operated by nonprofit organizations are not included in the definition of "places of amusement" for purposes of the imposition of the tax and are therefore exempt from the tax.

Proposed law eliminates this exemption.

Applicable to taxable periods beginning on or after April 1, 2016.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Repeals R.S. 47:301(14)(b)(iv))