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

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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))