

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 * * *

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))