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

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DIGEST

SB 12 Engrossed

2016 Second Extraordinary Session

Morrell

Present law provides an exemption from state and local sales and use tax for sales at certain domed stadium facilities, baseball facilities, and the publicly owned property on which these facilities are located. The only taxable sales are sales at trade shows at which the sale of such goods is the primary purpose of the show.

Proposed law removes the exemptions from sales and use and amusement taxes at such events, except as follows:

- (1) Admission tickets to athletic contests or any large scale bid-upon event, wherever sold.
- (2) Any sale, service, or other transaction, including the sale of parking, occurring in such facility in connection with athletic contests or any large scale bid-upon events.
- (3) Sales of goods from a team merchandise store at the facility.
- (4) 50% of the cost price of admission tickets to events, activities, or enterprises other than tickets to athletic contests or any large scale bid-upon events, wherever sold.
- (5) Tours of the facility.
- (6) The full price of admission tickets for nonathletic events if the event was under contract on or before April 1, 2016.
- (7) Parking pursuant to events allowed under an existing lease or extension thereof.

Proposed law provides that these exemptions will apply to any event, activity, or enterprise held in conjunction with an athletic contest held in or adjacent to the facility to which the exemptions apply.

Present law applies to events, activities, or enterprises conducted on property containing a domed arena facility with a seating capacity of at least 12,500 located in a parish with a population of more than 185,000 and less than 250,000 based on the most recent federal decennial census.

Proposed law removes upper population limit for parish.

Present law applies to events, activities, or enterprises at an open baseball site publicly owned with a seating capacity of at least 10,000 having a class Triple A professional baseball franchise and located in more than one parish.

Proposed law changes seating capacity to 7,500.

Present law provides an exemption from state sales tax for sales at other publicly owned facilities if the local jurisdiction in which the facility is located also exempts these sales. The only taxable sales are sales at trade shows at which the sale of such goods is the primary purpose of the show.

Proposed law removes the exemptions from state sales and use and amusement taxes for sales at these facilities, except as follows:

- (1) Admission tickets to athletic contests or any large scale bid-upon events, wherever sold.
- (2) Any sale, service, or other transaction occurring in such facility, including the sale of parking on adjacent property under the same jurisdiction, in connection with athletic contests or any large scale bid-upon events.
- (3) Sales of goods from a team merchandise store at the facility.
- (4) 50% of the cost price of admission tickets to events, activities, or enterprises other than tickets to athletic contests, wherever sold.
- (5) Tours of the facility.
- (6) The full price of admission tickets for nonathletic events if the event was under contract on or before April 1, 2016.

Proposed law provides that these exemptions will apply to any event, activity, or enterprise held in conjunction with an athletic contest held in or adjacent to the facility to which the exemptions apply.

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

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

(Amends R.S. 39:467 and 468)