
SENATE FLOOR AMENDMENTS

2016 Second Extraordinary Session

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 53 by Representative Abramson

1 AMENDMENT NO. 1

2 On page 1, line 3, after "at" delete the remainder of the line and insert "public and other
3 facilities;"

4 AMENDMENT NO. 2

5 On page 1, on line 4, delete "to impose a local public entertainment facility access charge;"

6 AMENDMENT NO. 3

7 On page 1, on line 5, after "local" and before "revenues" insert "sales and use tax"

8 AMENDMENT NO. 4

9 On page 1, on line 6, after "taxes" delete "and charges;" and insert a semi-colon ";" and "to
10 provide for applicability and effectiveness of exemptions;"

11 AMENDMENT NO. 5

12 On page 1, line 12, delete "ACCESS CHARGE;"

13 AMENDMENT NO. 6

14 On page 1, at the end of line 15, delete "local" and at the beginning of line 16, delete "public
15 entertainment facility access charge;"

16 AMENDMENT NO. 7

17 On page 1, line 19, after "event," and before "activity" insert "large scale bid-upon event,"

18 AMENDMENT NO. 8

19 On page 1, after line 19, insert the following:

20 "(2) "Large scale bid-upon event" means the instance when a nonprofit
21 organization, located in a parish with a population of more than two hundred fifty
22 thousand, whose mission is to bid upon, contract and manage large scale sporting
23 and entertainment events on behalf of the state of Louisiana, has bid upon or been
24 awarded an event which may have a bid requirement of a waiver of taxes or a waiver
25 of all tax has been offered as an enhancement to significantly increase the probability
26 of awarding the event to Louisiana."

27 AMENDMENT NO. 9

28 On page 2, line 1, delete "(2) "Locally" and insert "(3) "Locally or university"

29 AMENDMENT NO. 10

30 On page 2, line 8, change "(3)" to "(4)"

1 AMENDMENT NO. 11

2 On page 2, line 9, after "event at a" and before "owned" delete "locally" and insert "locally
3 or university"

4 AMENDMENT NO. 12

5 On page 2, at the end of line 12, after "located" and before the period " :" insert a comma " ,"
6 and insert " or as provided in Subsection G of this Subsection"

7 AMENDMENT NO. 13

8 On page 2, at the beginning of line 13, delete "(4) \"State-owned" and insert "(5) State
9 owned"

10 AMENDMENT NO. 14

11 On page 2, line 16, after "meets" and before "of" delete "either" and insert "any"

12 AMENDMENT NO. 15

13 On page 2, between lines 19 and 20, insert the following:

14 "(b) A domed facility which has a seating capacity of at least twelve thousand
15 five hundred, or the publicly owned property on which the facility is located."

16 AMENDMENT NO. 16

17 On page 2, line 20, change "(b)" to "(c)"

18 AMENDMENT NO. 17

19 On page 2, line 23, change "(5)" to "(6)"

20 AMENDMENT NO. 18

21 On page 3, delete line 7 in its entirety, and insert the following:

22 "B. State owned facility. (1) Sales occurring for or at an event at a state owned"

23 AMENDMENT NO. 19

24 On page 3, delete lines 9 through 16 and insert "by the state and political subdivisions as
25 follows:"

26 AMENDMENT NO. 20

27 On page 3, at the end of line 17, after "events" insert the following: "or any other events
28 allowed under an existing lease or extension thereof, including for such contests and events
29 where sales tax obligations created on or after April 1, 2016, were absorbed and the
30 outstanding tax has yet to be remitted."

31 AMENDMENT NO. 21

32 On page 3, line 20, after "organization" and before the period " :" insert "whose mission is
33 to bid upon, contract, and manage large scale sporting and entertainment events on behalf
34 of the state of Louisiana"

35 AMENDMENT NO. 22

1 On page 3, line 22, after "of a" and before "baseball" delete "state-owned" and insert "state
2 owned"

3 AMENDMENT NO. 23

4 On page 3, line 24, after "events" and before the period "." insert the following: "or any other
5 events allowed under an existing lease or extension thereof"

6 AMENDMENT NO. 24

7 On page 3, line 28, after "events," insert the following: "including for such contests and
8 events where sales tax obligations created on or after April 1, 2016, were absorbed and the
9 outstanding tax has yet to be remitted,"

10 AMENDMENT NO. 25

11 On page 4, line 1, after "non-athletic events" insert "and any sale, service, or other
12 transaction, including the sale of parking, relating to such non-athletic events,"

13 AMENDMENT NO. 26

14 On page 4, at the beginning of line 2, after "was" and before "under" insert "bid upon,
15 awarded, or"

16 AMENDMENT NO. 27

17 On page 4, delete lines 3 through 11

18 AMENDMENT NO. 28

19 On page 4, at the beginning of line 12, change "(4)" to "(2)"

20 AMENDMENT NO. 29

21 On page 4, at the end of line 16 and the beginning of line 17, delete "at the state-owned" and
22 insert "for or at the state owned"

23 AMENDMENT NO. 30

24 On page 4, line 17, after "Subparagraph" delete "(A)(4)(a)" and insert "(A)(5)(a)"

25 AMENDMENT NO. 31

26 On page 4, line 25, after "sales" and before "domed" delete "at the state-owned" and insert
27 "for or at the state owned"

28 AMENDMENT NO. 32

29 On page 4, line 26, after "Subparagraph" delete "(A)(4)(a)" and insert "(A)(5)(a)"

30 AMENDMENT NO. 33

31 On page 5, delete lines 1 through 20 in their entirety, and insert the following:

32 "(3) Disposition of local tax proceeds from event sales at a state owned
33 domed facility.

34 (a) If the local sales and use tax proceeds were derived from event sales at
35 a facility located on the property of a public post-secondary educational institution
36 located in the parish, all such tax proceeds shall be distributed to that institution. This

1 provision shall not apply to the Baton Rouge River Center or the Cajundome and
2 Convention Center.

3 (b) After satisfaction of the requirements of Subparagraph (a) of this
4 Paragraph, of the total remaining local sales and use tax proceeds in a parish having
5 a population in excess of three hundred twenty thousand and less than four hundred
6 thousand persons as of the latest federal decennial census, which proceeds were
7 derived from event sales at a state owned domed facility subject to the provisions of
8 this Section, an amount equal to twenty percent shall be distributed to the New
9 Orleans Council on Aging. Monies to satisfy this dedication shall be derived
10 proportionately from the sales and use tax distributions for the following purposes:
11 fifty percent from the Orleans Parish School Board, and fifty percent from the
12 Regional Transit Authority.

13 (c) After satisfaction of the requirements of Subparagraph (a) of this
14 Paragraph, of the total remaining local sales and use tax proceeds derived from event
15 sales at the Angola State Penitentiary Prison Rodeo, an amount equal to sixty-six
16 percent shall be allocated to the West Feliciana Parish School Board, and an amount
17 equal to thirty-four percent shall be allocated to the West Feliciana Council on
18 Aging."

19

20 AMENDMENT NO. 34

21 On page 6, delete lines 19 through 21 in their entirety and insert:

22 "C. Locally or university owned domed facility. For purposes of state sales
23 and use taxes, the following exemptions shall apply to sales occurring at an event at
24 a locally or university owned domed facility."

25 AMENDMENT NO. 35

26 On page 7, at the beginning of line 6, after "was" and before "under" insert "bid upon,
27 awarded, or"

28 AMENDMENT NO. 36

29 On page 7, delete lines 28 and 29 and on page 8, delete lines 1 and 2 and insert:

30 "G. Notwithstanding any provision of law to the contrary, for purposes of
31 state and local sales and use taxes, the exemptions provided in Subsection B of this
32 Section shall apply to sales for or at a regularly scheduled major annual sporting
33 event when the income taxes attributable to the nonresident professional athletes
34 participating in the event are dedicated to the Sports Facility Assistance Fund in
35 accordance with the provisions of R.S. 39:100.1.

36 H. Notwithstanding any provision of law to the contrary, including any
37 contrary provisions of R.S. 47:302(V) and (W) as enacted by Act No. 25 of the 2016
38 First Extraordinary Session of the Legislature, R.S. 47:321(L) and (M), R.S.
39 47:321.1(F), or R.S. 47:331(S) and (T), and except as otherwise specifically provided
40 for in Subparagraphs (B)(1)(a), (d), and (f) and Paragraph (C)(6) of this Section, the
41 exemptions from state sales and use taxes authorized in this Section shall be
42 applicable and effective on and after April 1, 2016."

43 AMENDMENT NO. 37

44 On page 8, delete lines 3 through 29 in their entirety, delete page 9 in its entirety and delete
45 lines 1 and 2 on page 10, and insert the following:

46 "§468. ~~Tax exemption, publicly-owned facility~~ Sales of services and tangible
47 personal property at certain public facilities; sales and use tax; exemptions

1 ~~Any event, activity, or enterprise, or the right of admission thereto, conducted~~
 2 ~~in any publicly-owned~~ A. The provisions of this Section shall apply to any public
 3 facility that is not subject to the provisions of R.S. 39:467. Sales occurring at an
 4 event conducted at a facility owned and operated by or for the state, or any of its
 5 agencies, boards, or commissions, or by any political subdivision, or any sale,
 6 service, or other transaction occurring in such facility or on the publicly-owned or
 7 on the publicly owned property on which the facility is located, including without
 8 limitation the sale of admission tickets to events, activities, or enterprises, wherever
 9 sold; parking; and tours of the facility hereinafter referred to collectively as
 10 "facility", shall be exempt from all present and future sales and use and amusement
 11 taxes levied by the state including but not limited to the sales, use, amusement, or
 12 any other tax; provided however, that such exemption shall not apply unless the local
 13 taxing authority first exempts from any tax levied by that authority such events,
 14 activities, enterprises, sales, services, or other transaction occurring within all
 15 publicly-owned facilities within the jurisdiction of said local taxing authority.
 16 However, this exemption shall not extend to any sale of goods or other tangible
 17 personal property at a trade show or other event at which the sale of such goods or
 18 property is the primary purpose of the show or event. and political subdivisions as
 19 provided for in Subsections B and C of this Section.

20 B. The exemptions from the state sales and use tax for event sales at a
 21 facility shall be the same as those in effect for purposes of local sales and use taxes.

22 C. Local sales and use tax exemptions.

23 (1) A local taxing authority may adopt exemptions from any tax levied by
 24 that authority for any and all sales at or for an event or events occurring at a facility
 25 within the jurisdiction of the local taxing authority.

26 (2) As an alternative to the provisions of Paragraph (1) of this Subsection,
 27 a local taxing authority may adopt any and all of the following exemptions:

28 (a) Admission tickets to athletic events sold in either of the following:

29 (i) The primary ticket market.

30 (ii) Secondary market ticket sales by a nonprofit host organization.

31 (b) Any sale, service, or other transaction occurring in such facility in
 32 connection with officially sanctioned events affiliated with athletic contests held at
 33 a facility subject to the provisions of R.S.39:467.

34 (c) Sales of goods from a team merchandise store at the facility.

35 (d) Fifty percent of the cost price of admission tickets to events, activities,
 36 or enterprises other than tickets to athletic events, wherever sold.

37 (e) Tours of the facility.

38 (f) The full price of admission on tickets for non-athletic events if the event
 39 was bid upon, awarded, or under contract on or before September 1, 2016.

1 (g) Parking pursuant to events allowed under an existing lease or extension
2 thereof.

3 D. The exemptions provided in this Section shall apply to any event, activity,
4 or enterprise held in conjunction with athletic events or any large scale bid-upon
5 event or other event allowed under an existing lease or an extension thereof,
6 inclusive of activities within and adjacent to the facility to which the exemptions
7 apply.

8 E. Disposition of local tax proceeds.

9 (1) If the local sales and use tax proceeds were derived from event sales at
10 a facility located on the property of a public post-secondary educational institution
11 located in the parish, all such tax proceeds shall be distributed to that institution.

12 (2) After satisfaction of the requirements of Paragraph (1) of this Subsection,
13 of the total remaining local sales and use tax proceeds in a parish having a population
14 in excess of three hundred twenty thousand and less than four hundred thousand
15 persons as of the latest federal decennial census which proceeds were derived from
16 event sales at a facility subject to the provisions of this Section, an amount equal to
17 twenty percent shall be distributed to the New Orleans Council on Aging. Monies
18 to satisfy this dedication shall be derived proportionately from the sales and use tax
19 distributions for the following purposes: fifty percent from the Orleans Parish
20 School Board, and fifty percent from the Regional Transit Authority.

21 (3) After satisfaction of the requirements of Paragraph (1) of this
22 Subsection, of the total remaining local sales and use tax proceeds derived from
23 event sales at the Angola State Penitentiary Prison Rodeo, an amount equal to sixty-
24 six percent shall be allocated to the West Feliciana Parish School Board, and an
25 amount equal to thirty-four percent shall be allocated to the West Feliciana Council
26 on Aging.

27 F. The provisions of this Section shall not be interpreted as either imposing
28 or rendering the following activities subject to the imposition of any state or local
29 tax:

30 (1) Sales of admission tickets and parking for intercollegiate athletic events
31 sponsored or promoted by a Louisiana-based college or university, including any
32 conferences, leagues, and associations in which they participate, and a nonprofit
33 corporation affiliated with such a college or university.

34 (2) Sales of admission tickets and parking for high school athletic events
35 sponsored or promoted by a Louisiana high school, including any conferences,
36 leagues, and associations in which they participate.

37 (3) Sales of admission tickets and parking for youth sports events sponsored
38 or promoted by a Louisiana-based youth sports league or association.

1 G. Notwithstanding any provision of law to the contrary, including any
2 contrary provisions of R.S. 47:302(V) and (W) as enacted by Act No. 25 of the 2016
3 First Extraordinary Session of the Legislature, R.S. 47:321(L) and (M), R.S.
4 47:321.1(F), or R.S. 47:331(S) and (T), and except as otherwise specifically provided
5 for in Subparagraph (C)(2)(f) of this Section, the exemptions from state sales and use
6 taxes authorized in this Section shall be applicable and effective on and after April
7 1, 2016."

8 AMENDMENT NO. 38

9 On page 10, line 3, change "E." to "H."

10 AMENDMENT NO. 39

11 On page 10, delete lines 15 through 18

12 AMENDMENT NO. 40

13 On page 10, between lines 20 and 21, insert the following:

14 "Section 3. Notwithstanding the provisions of R.S. 24:175, if any provision
15 of this Act or the application thereof is held invalid, every other provision or
16 application of this Act shall not be effective regardless of whether it could have been
17 given effect without the invalid provisions or applications. To this end, the
18 provisions of this Act or the application thereof are hereby declared unseverable.

19 Section 4. If any provision of this Act or the application thereof is held to be
20 unconstitutional there shall be no allocation of the avails of the sales and use tax
21 provided by those provisions of this Act."

22 AMENDMENT NO. 41

23 On page 10, line 21, change "Section 3." to "Section 5."