

---

## 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 583 Original

2017 Regular Session

Jimmy Harris

**Abstract:** Clarifies the specific duration of the state and local sales and use tax exemption for admission tickets and related transactions for certain bid upon events occurring at a state-owned domed facility or baseball facility before Sept. 1, 2016.

Present law provides an exemption from state and local sales and use tax for the full price of admission on tickets for nonathletic events and any sale, service, or other transaction, including the sale of parking, relating to such nonathletic events, if the event was bid upon, awarded, or under contract on or before Sept. 1, 2016.

Proposed law retains present law and specifies that such sales of admission and other transactions for events first bid upon after Sept. 1, 2016 shall be subject to the full tax rate.

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

(Amends R.S. 39:467(B)(1)(f))