

Regular Session, 2014

SENATE BILL NO. 515

BY SENATOR CORTEZ

TAX/LOCAL. Prohibits rebates of local sales tax for activities in certain state-owned "public facilities" if any of the contracts entered into for such activity operate to prevent the contracted person from participating in any activity conducted in any other type of public facility. (See Act)

1 AN ACT

2 To amend and reenact R.S. 39:469(B), relative to sales and use tax of political subdivisions;  
3 to prohibit certain rebates of the sales and use taxes imposed by local governmental  
4 subdivisions for activities in state-owned public facilities if certain contracts are  
5 entered into; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 39:469(B) is hereby amended and reenacted to read as follows:

8 §469. Tax rebate; publicly-owned facility activity

9 \* \* \*

10 B. The right of admission to any event, activity, or enterprise conducted in  
11 a publicly owned facility owned and operated by the state or any of its agencies,  
12 boards, or commissions shall be subject to rebate of sales and use taxes imposed by  
13 any local governmental subdivision as provided in this Section **unless any contract**  
14 **entered into for such event, activity, or enterprise operates to prevent the**  
15 **contracted person or entity from participating in any other type of activity**  
16 **conducted in any other type of facility owned or operated by the state, any**  
17 **political subdivision of the state, or any agency, board, commission, or**



for which rebates were or will be issued. Any rebate issued before the effective date of the proposed law in violation of its conditions is to be considered as a tax due and is to be recaptured by the single sales tax collector of the parish in which the event, activity, or enterprise was held subject to any of the collection and enforcement provisions of the Uniform Local Sales Tax Code.

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

(Amends R.S. 39:469(B))