

Regular Session, 2014

SENATE BILL NO. 612

BY SENATOR GARY SMITH

TAX EXEMPTIONS. Excludes from local sales tax sales of admission to sightseeing guided tours by boat of swamp or marsh areas if only information or transportation is provided to purchasers. (7/1/14)

1 AN ACT

2 To enact R.S. 47:301(14)(b)(v), relative to exclusions from the sales or use tax of political
3 subdivisions of the state; to exclude certain sightseeing guided tours; and to provide
4 for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:301(14)(b)(v) is hereby enacted to read as follows:

7 §301. Definitions

8 As used in this Chapter the following words, terms, and phrases have the
9 meaning ascribed to them in this Section, unless the context clearly indicates a
10 different meaning:

11 * * *

12 (14) "Sales of services" means and includes the following:

13 * * *

14 (b) * * *

15 **(v) For purposes of the sales and use tax imposed by any political**
16 **subdivision of the state, the term "places of amusement" or "recreational**
17 **events" as used in this Subparagraph shall not include sightseeing guided tours**

1 **of swamp or marsh areas by boat if only information or transportation is**
2 **provided to purchasers of admission to such tours, and not food or drink, or**
3 **access to an event or facility for amusement, entertainment, or for athletic or**
4 **recreational purposes.**

5 * * *

6 Section 2. This Act shall become effective on July 1, 2014.

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

DIGEST

Gary Smith (SB 612)

Present law state and local sales tax on some "sales of services". Included, is the sale of admissions to places of amusement, to athletic entertainment other than that of schools, colleges, and universities, and recreational events.

Proposed law excludes from local sales tax sightseeing guided tours of swamp or marsh areas by boat if only information or transportation is provided to purchasers of admission to such tours, and not food or drink, or access to an event or facility for amusement, entertainment, or for athletic or recreational purposes.

Effective July 1, 2014.

(Adds R.S. 47:301(14)(b)(v))