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

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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))