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

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DIGEST

SB 20 Original

2016 First Extraordinary Session

Morrell

Present law levies state and local sales tax on the sale of admission to places of amusement.

Present law defines "places of amusement" and excludes certain facilities from the definition of "places of amusement" for purposes of the imposition of the tax. Camp and retreat facilities owned and operated by nonprofit organizations are not included in the definition of "places of amusement" for purposes of the imposition of the tax and are therefore exempt from the tax.

Proposed law eliminates this exemption.

Applicable to taxable periods beginning on or after April 1, 2016.

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

(Repeals R.S. 47:301(14)(b)(iv))