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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 22 Engrossed

2016 First Extraordinary Session

Morrell

Present law provides an exemption from state and local sales and use tax from sales at domed stadium facilities, baseball facilities, and the publicly owned property on which these facilities are located. The only taxable sales are sales at trade shows at which the sale of such goods is the primary purpose of the show.

Proposed law retains the exemption for ticket sales, tours of the facility, sales of officially licensed team merchandise, and the sale of merchandise at annual music festivals, but eliminates the exemption for all other sales.

Present law provides an exemption from state sales tax for sales at other publicly owned facilities if the local jurisdiction in which the facility is located also exempts these sales. The only taxable sales are sales at trade shows at which the sale of such goods is the primary purpose of the show.

Proposed law retains the state sales tax exemption for ticket sales, tours of the facility, sales of officially licensed team merchandise, and the sale of merchandise at annual music festivals, but eliminates the exemption for all other sales.

Proposed law allocates 30% of one cent of the state tax revenue derived from the newly taxable sales to the Louisiana School of Math, Science, and the Arts and the New Orleans Center for Creative Arts, pursuant to legislative appropriation.

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

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

(Amends R.S. 39:467 and 468; adds R.S. 39:470)