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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 11 Original

2016 Second Extraordinary Session

Barrow

Present law suspends several exemptions from state sales tax from April 1, 2016 to June 30, 2018, for purposes of the 2% sales tax imposed by R.S. 47:302.

Proposed law restores four suspended sales tax exemptions from the 2% levy beginning July 1, 2016. The restored exemptions are the exemptions for admissions to athletic and entertainment events held for or by an elementary or secondary school, for sales by and to a parochial or private elementary or secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, and for sales of meals by an educational institution, medical facility, or mental institution.

Present law imposes a 1% state sales tax on sales of tangible personal property and on sales of taxable services from April 1, 2016 to June 30, 2018.

Present law provides for limited exemptions from the temporary 1% state sales tax.

Proposed law adds four tax exemptions to the exemptions that apply to the temporary 1% sales tax. The additional exemptions are the exemptions for admissions to athletic and entertainment events held for or by an elementary or secondary school, for sales by and to a parochial or private elementary or secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, and for sales of meals by an educational institution, medical facility, or mental institution.

Effective July 1, 2016.

(Amends R.S. 47:302(X)(intro para) and 321.1(F)(intro para); adds R.S. 47:302(AA) and 321.1(I))