

FOR OFFICE USE ONLY	

HOUSE FLOOR AMENDMENTS

2016 Second Extraordinary Session

Amendments proposed by Representative Abramson to Reengrossed Senate Bill No. 12 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 2, after "amend and reenact" and before the comma "," delete "R.S. 39:467
3 and 468" and insert the following:

4 "R.S. 39:468 and to enact R.S. 39:467(C)"

5 AMENDMENT NO. 2

6 On page 1, line 3, after "facilities;" and before "application" delete "to limit the" and insert
7 "to provide for the effectiveness and"

8 AMENDMENT NO. 3

9 On page 1, line 6, after "Section 1." delete the remainder of the line and insert the following:

10 R.S. 39:468 is hereby amended and reenacted and R.S. 39:467(C) is hereby enacted
11 to read as"

12 AMENDMENT NO. 4

13 On page 1, delete lines 9 through 17 in their entirety, delete pages 2 through 5 in their
14 entirety, and on page 6, delete lines 1 through 23 in their entirety, and insert the following:

15 " * * *

16 **C. Notwithstanding any provision of law to the contrary, including any**
17 **contrary provision of R.S. 47:302(V)(introductory paragraph) as enacted by Act**
18 **No. 25 of the 2016 First Extraordinary Session of the Legislature or R.S.**
19 **47:321.1(F), the exemptions from state sales and use taxes authorized in this**
20 **Section shall be applicable and effective.**

21 §468. Tax exemption, publicly-owned facility

22 **A.** Any event, activity, or enterprise, or the right of admission thereto,
23 conducted in any publicly-owned facility owned and operated by or for the state, or
24 any of its agencies, boards, or commissions, or by any political subdivision, or any
25 sale, service, or other transaction occurring in such facility or on the publicly-owned
26 property on which the facility is located, including without limitation the sale of
27 admission tickets to events, activities, or enterprises, wherever sold; parking; and
28 tours of the facility shall be exempt from all present and future taxes levied by the
29 state including but not limited to the sales, use, amusement, or any other tax;
30 provided however, that such exemption shall not apply unless the local taxing
31 authority first exempts from any tax levied by that authority such events, activities,
32 enterprises, sales, services, or other transaction occurring within all publicly-owned
33 facilities within the jurisdiction of said local taxing authority. However, this
34 exemption shall not extend to any sale of goods or other tangible personal property

1 at a trade show or other event at which the sale of such goods or property is the
2 primary purpose of the show or event.

3 **B. Notwithstanding any provision of law to the contrary, including any**
4 **contrary provision of R.S. 47:302(V)(introductory paragraph) as enacted by Act**
5 **No. 25 of the 2016 First Extraordinary Session of the Legislature or R.S.**
6 **47:321.1(F), the exemptions from state sales and use taxes authorized in this**
7 **Section shall be applicable and effective."**

8 AMENDMENT NO. 5

9 On page 6, at the beginning of line 24, delete "Section 3." and insert "Section 2."