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

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DIGEST

SB 200 Original                                          2021 Regular Session                                          McMath

Proposed law provides for a state sales tax exemption beginning July 1, 2021, through June 30, 2023, for admission tickets to live entertainment events at certain facilities.

Present law provides for the exclusive list of sales and use tax exemptions that are effective through June 30, 2025, for each of the four major state sales tax levies.

Proposed law adds the sales tax exemption for the sale of admission tickets to live entertainment events to the list of effective sales tax exemptions.

Proposed law defines the following terms:

- (1) "Concert" means a musical performance of which the primary component is a presentation by persons singing or playing musical instruments. A "concert" does not include any performance in which music is a part of the presentation and the primary component of which is acting, dancing, a motion picture, a variety show, an athletic event, an exhibition, or a speech.
- (2) "Facility" means any structure that has a roof or partial roof and that has walls that wholly surround the area on all sides including but not limited to a stadium, arena, ballroom, exhibition hall, convention center, theater, or music hall.
- (3) "Live entertainment event" means a concert performed in this state in front of a live audience in a facility with a minimum fixed seating capacity of 2,400 people.
- (4) "Restricted entertainment area" means any wholly or partially enclosed area, whether indoors or outdoors, that has limited access through established entrances, turnstiles, or similar devices.

Proposed law authorizes the secretary of the Dept. of Revenue to promulgate rules and regulations necessary to implement the provisions of proposed law.

Proposed law prohibits the tax exemption for the sale of admission tickets to a live entertainment event held in a restricted entertainment area if one admission ticket entitles the holder to view or participate in more than one live entertainment event occurring simultaneously at different sites within the restricted entertainment area.

Present law (R.S. 47:306.5) provides a list of sales tax exemptions that are subject to an annual reporting requirement based on transactions occurring during the previous fiscal year.

Proposed law adds the sales of admission tickets to live entertainment events to the list of sales tax exemptions subject to the annual reporting requirement.

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

(Adds R.S. 47:302(BB)(114), 305.5, 306.5(B)(14), 321(P)(115), 321.1(I)(115), and 331(V)(115))