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DIGEST

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HB 619 Original

2023 Regular Session

Landry

**Abstract:** For purposes of sales tax law, includes within the definition of "sales of services" sales of admissions to any museum that has as its primary purpose the showcasing of La. music and which opened to the public on or after a certain date, thereby causing such sales to be subject to sales tax.

Present law imposes a sales and use tax on the sale, use, lease, or rental of tangible personal property, and on sales of certain services, which tax is composed of the following levies in the following amounts:

R.S. 47:302	.....	2.00%
R.S. 47:321	.....	1.00%
R.S. 47:321.1	.....	0.45%
R.S. 47:331	.....	0.97%
R.S. 51:1286	.....	0.03%

Present law subjects certain enumerated services to sales tax by specifically including them within the definition of "sales of services" provided in present law.

Proposed law includes within the definition of "sales of services" the sale of admissions to any museum that has as its primary purpose the showcasing of La. music and which opened to the public on or after Jan. 1, 2026, thereby subjecting such sales to sales tax.

(Amends R.S. 47:301(14)(b)(i)(aa))