

2023 Regular Session

HOUSE BILL NO. 619

BY REPRESENTATIVE LANDRY

TAX/SALES & USE: Provides for applicability of sales tax to sales of admissions to certain museums

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(b)(i)(aa), relative to sales tax; to provide relative to  
3 the definition of "sales of services" for purposes of sales taxes imposed by taxing  
4 authorities; to include sales of admissions to certain museums within the definition  
5 of "sales of services"; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(14)(b)(i)(aa) is hereby amended and reenacted to read as  
8 follows:

9 §301. Definitions

10 As used in this Chapter, the following words, terms, and phrases have the  
11 meanings ascribed to them in this Section, unless the context clearly indicates a  
12 different meaning:

13 \* \* \*

14 (14) "Sales of services" means and includes the following:

15 \* \* \*

16 (b)(i)(aa) The sale of admissions to places of amusement, to athletic  
17 entertainment other than that of schools, colleges, and universities, and recreational  
18 events, and the furnishing, for dues, fees, or other consideration of the privilege of  
19 access to clubs or the privilege of having access to or the use of amusement,  
20 entertainment, athletic, or recreational facilities. Notwithstanding any provision of

1      this Subparagraph to the contrary, the term "sales of services" shall include the sale  
 2      of admissions to any museum that has as its primary purpose the showcasing of  
 3      Louisiana music and which opened to the public on or after January 1, 2026.

4   \*     \*     \*

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 619 Engrossed                              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))

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.