

ACT No. 429

2023 Regular Session

HOUSE BILL NO. 619

BY REPRESENTATIVE LANDRY

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
21 this Subparagraph to the contrary, the term "sales of services" shall include the sale

1 of admissions to any museum that has as its primary purpose the showcasing of
2 Louisiana music and which opened to the public on or after January 1, 2026.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____