

RÉSUMÉ DIGEST

ACT 429 (HB 619)

2023 Regular Session

Landry

Existing 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%

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

New 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 Louisiana music and which opened to the public on or after Jan. 1, 2026, thereby subjecting such sales to sales tax.

Effective August 1, 2023.

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