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**SENATE FLOOR AMENDMENTS**

2016 First Extraordinary Session

Amendments proposed by Senator Colomb to Engrossed Senate Bill No. 22 by Senator Morrell

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1 AMENDMENT NO. 1

2 On page 1, line 2, change "39:470" to "39:470 and 470.1"

3 AMENDMENT NO. 2

4 On page 1, line 9, change "is" to "and 470.1 are"

5 AMENDMENT NO. 3

6 On page 3, line 8, delete "This" and insert in lieu thereof the following:

7 **"Except as provided in R.S. 39:470.1 or other applicable laws, this"**

8 AMENDMENT NO. 4

9 On page 3, line 27, delete "This" and insert in lieu thereof the following:

10 **"Except as provided in R.S. 39:470.1 or other applicable laws, this"**

11 AMENDMENT NO. 5

12 On page 4, between lines 17 and 18, insert the following:

13 **"§470.1. Legislative intent**

14 **The provisions of R.S. 39:367 through 369, shall not be interpreted as**  
15 **either imposing or rendering the following activities subject to the imposition**  
16 **of sales, use, amusement or other taxes levied by the state or by any local taxing**  
17 **authority:**

18 **(a) Sales of admission tickets and parking for intercollegiate athletic**  
19 **events sponsored or promoted by Louisiana-based colleges or universities,**  
20 **including any conferences, leagues and associations in which they participate,**  
21 **and nonprofit corporations affiliated with such colleges or universities.**

22 **(b) Sales of admission tickets and parking for high school athletic events**  
23 **sponsored or promoted by Louisiana high schools, including any conferences,**  
24 **leagues and associations in which they participate.**

25 **(c) Sales of admission tickets and parking for youth sports events**  
26 **sponsored or promoted by Louisiana-based youth sports leagues and**  
27 **associations.**

28 **(d) Sales of admission tickets and parking for events sponsored by**  
29 **Louisiana-based civic, educational, historical, charitable, fraternal, or religious**  
30 **organizations that are nonprofit organizations to the extent provided by**  
31 **applicable laws."**