

Regular Session, 2009

SENATE BILL NO. 76

BY SENATOR MICHOT

TAX EXEMPTIONS. Extends the domed stadium exemption from state and local sales tax to any property which contains a domed arena facility and adjacent and connected facilities which is under the jurisdiction of certain political subdivisions or any commission of such political subdivisions if the domed arena has a seating capacity of at least 12,500 and is located within certain parishes. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 39:467(A)(1), relative to sales and use tax exemptions of the
3 state and political subdivisions of the state; to provide for an exemption for certain
4 property containing domed arena facilities within certain parishes; to provide for the
5 extent of the exemption; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 39:467(A)(1) is hereby amended and reenacted to read as follows:

8 §467. Tax exemption, domed stadium facilities; baseball facilities

9 A.(1)(a) Any event, activity, or enterprise, or the right of admission thereto,
10 conducted in any domed stadium facility owned and operated by or for the state, or
11 any of its agencies, boards, or commissions, which facility has a seating capacity of
12 at least seventy thousand and is located within a body politic and corporate and
13 political subdivision of the state composed of more than one parish, or any sale,
14 service, or other transaction occurring in such facility or on the publicly owned
15 property on which the facility is located, including without limitation the sale of
16 admission tickets to events, activities, or enterprises, wherever sold; parking; and
17 tours of the facility shall be exempt from all present and future taxes levied by the

1 state or by any local taxing authority, including but not limited to the sales, use,
2 amusement, or any other tax.

3 (b) Any event, activity, or enterprise, or the right of admission thereto,
4 conducted on any property which contains a domed arena facility and adjacent
5 and connected facilities which is under the jurisdiction of any political
6 subdivision or any commission of such political subdivision if the domed arena
7 facility on such property has a seating capacity of at least twelve thousand five
8 hundred and is located within a parish with a population of more than one
9 hundred eighty-five thousand and less than two hundred fifty thousand
10 according to the most recent federal decennial census, or any sale, service,
11 rental, or other transaction occurring in any such facilities or on the publicly
12 owned property on which the facilities are located, including without limitation
13 the sale of food, drink, merchandise, services of any kind, admission tickets to
14 events, activities, or enterprises, wherever sold; parking, including any parking
15 on property under the jurisdiction of such commission for an event or activity;
16 and tours of the facilities shall be exempt from all present and future taxes
17 levied by the state or by any local taxing authority, including but not limited to
18 the sales, use, amusement, or any other tax.

19 * * *

20 Section 2. This Act shall become effective upon signature by the governor or, if not
21 signed by the governor, upon expiration of the time for bills to become law without signature
22 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
23 vetoed by the governor and subsequently approved by the legislature, this Act shall become
24 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Present law exempts from all state and local sales, use, amusement, or other taxes on any event, activity, or enterprise, or the right of admission thereto, and on any transactions conducted in any "domed stadium facility" with a capacity of 70,000 owned and operated by or for the state or any of its agencies which is located within a "body politic and corporate

and political subdivision of the state composed of more than one parish," or on publicly owned property on which such facility is located.

The exemption does not extend to the sale of goods or other tangible personal property at a trade show or other event at which the sale of such goods or property is the primary purpose of the show or event.

Present law provides a similar exemption for "any publicly-owned facility" owned and operated by or for the state or any of its agencies or by any political subdivision, and specifically includes parking and tours of the facility. However, requires the local taxing authority to first provide a similar exemption for all publicly-owned facilities within the jurisdiction of the local taxing authority.

Proposed law extends the exemption in present law to any property which contains a domed arena facility and adjacent and connected facilities which is under the jurisdiction of any political subdivision or any commission of such political subdivision if the domed arena facility on such property if such facility has a seating capacity of at least 12,500 and is located within a parish with a population of more than 185,000 and less than 250,000.

Proposed law specifically extends the exemption to rentals occurring in the facilities and to parking on property under the jurisdiction of such commission for an event or activity.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 39:467(A)(1))