
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))