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The original instrument was prepared by Martha Hess. The following digest, which does not constitute a part of the legislative instrument, was prepared by Riley Boudreaux.

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## DIGEST

Dorsey-Colomb (SB 475)

Proposed law provides for definitions of "public facility", "event, activity, or enterprise", "participating political subdivision", "rebate", and "right of admission".

Proposed law provides that the right of admission to any event, activity, or enterprise conducted in a publicly owned facility owned and operated by the state, or any of its agencies, boards, or commissions shall be subject to rebate of sales and use taxes imposed by the state, any political subdivision whose boundaries are coterminous with those of the state, or any participating political subdivision as provided in proposed law.

Proposed law provides that the rebate shall be payable by the respective taxing body within 90 days after submission of sufficient proof of entitlement to the rebate for the event, activity, or enterprise by the promoter.

Proposed law further provides that the owner and operator of the public facility shall certify to the Department of Revenue the number of admissions to each event, activity, or enterprise that are subject to the rebate. The Department of Revenue shall provide for such reporting requirements as are necessary to administer the rebate.

Proposed law provides that any taxpayer specific information provided pursuant to proposed law shall be confidential to the extent provided by law.

Effective July 1, 2012.

(Adds R.S. 39:469)

### Summary of Amendments Adopted by Senate

#### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Extends the time that the rebate must be paid from 30 days to 90 days.