

2023 Regular Session

HOUSE BILL NO. 619

BY REPRESENTATIVE LANDRY

TAX/SALES & USE: Provides for applicability of sales tax to sales of admissions to certain museums

1 AN ACT

2 To amend and reenact R.S. 47:301(14)(b)(i)(aa), relative to sales tax; to provide relative to  
3 the definition of "sales of services" for purposes of sales taxes imposed by taxing  
4 authorities; to include sales of admissions to certain museums within the definition  
5 of "sales of services"; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:301(14)(b)(i)(aa) is hereby amended and reenacted to read as  
8 follows:

9 §301. Definitions

10 As used in this Chapter, the following words, terms, and phrases have the  
11 meanings ascribed to them in this Section, unless the context clearly indicates a  
12 different meaning:

13 \* \* \*

14 (14) "Sales of services" means and includes the following:

15 \* \* \*

16 (b)(i)(aa) The sale of admissions to places of amusement, to athletic  
17 entertainment other than that of schools, colleges, and universities, and recreational  
18 events, and the furnishing, for dues, fees, or other consideration of the privilege of  
19 access to clubs or the privilege of having access to or the use of amusement,  
20 entertainment, athletic, or recreational facilities. Notwithstanding any provision of

