

Regular Session, 2008

HOUSE BILL NO. 490

BY REPRESENTATIVE KATZ

TAX/SALES & USE: Provides relative to the effectiveness of sales and use taxes on the sale of admission tickets by Little Theater organizations

1 AN ACT

2 To amend and reenact R.S. 47:305.6 and to enact R.S. 47:302(U), 321(K), and 331(S),
3 relative to the sales and use tax; to provide for the effectiveness and applicability of
4 the exemption for the sale of admission tickets by certain theatrical organizations;
5 to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:305.6 is hereby amended and reenacted and R.S. 47:302(U),
8 321(K), and 331(S) are hereby enacted to read as follows:

9 §302. Imposition of tax

10 * * *

11 U. Notwithstanding the provisions of Subsection R of this Section or any
12 other provision of this Chapter to the contrary, for taxable periods beginning on
13 October 1, 2008, the exemption provided for in R.S. 47:305.6 shall be applicable,
14 operable, and effective.

15 * * *

16 §305.6. Exclusions and exemptions; Little Theater tickets

17 The sales ~~tax imposed by taxing authorities~~ and use taxes levied by the state
18 of Louisiana or any of its political subdivisions shall not apply to the sale of
19 admission tickets by Little Theater organizations.

20 * * *

1 §321. Imposition of tax

2 * * *

3 K. Notwithstanding the provisions of Subsection H of this Section or any
4 other provision of this Chapter to the contrary, for taxable periods beginning on
5 October 1, 2008, the exemption provided for in R.S. 47:305.6 shall be applicable,
6 operable, and effective.

7 * * *

8 §331. Imposition of tax

9 * * *

10 S. Notwithstanding the provisions of Subsection P of this Section or any
11 other provision of this Chapter to the contrary, for taxable periods beginning on
12 October 1, 2008, the exemption provided for in R.S. 47:305.6 shall be applicable,
13 operable, and effective.

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Katz

HB No. 490

Abstract: Provides for effectiveness of the exemption from state and local sales and use taxes on admission tickets sold by Little Theater organizations.

Present law provides for an exemption from sales and use taxes for sale of admission tickets by Little Theater organizations. Present law provides for the effectiveness of this exemption.

Proposed law provides that the exemption shall become effective October 1, 2008, and clarifies that the exemption applies to both state and local sales and use taxes.

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

(Amends R.S. 47:305.6; Adds R.S. 47:302(U), 321(K), and 331(S))