

Fairs & Festivals

#117 Admission to entertainment by domestic nonprofit charitable, educational, and religious organizations

#118 Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups

#126 Outside gate admissions and parking fees at fairs, festivals and expositions sponsored by certain nonprofit organizations

After a thorough discussion of the types of eligible entities, types of activities, limitations in current law concerning the use of promoters and contractors, it was decided that the preliminary recommendation would be to:

- Consolidate the provisions of these three different exemptions and establish a new exemption based upon the provisions of (#118) R.S. 47:305.14(A) [which are the most broad].
- It would apply to events of a nonprofit with 501(c) status that is a civic, educational, historical, charitable, fraternal, or religious in nature.
- It would retain provisions of current law which limit the exemption to sales by the nonprofit and which preclude use of the exemption for sales by a for-profit entity participating in the event.
- It would add a requirement that all for-profit entities who participate in the event must be registered with the La. Dept of Revenue for purposes of LA sales and income taxes.
- It would eliminate the restriction against for-profit contractors providing services or equipment to the event sponsor.