

PROPOSAL

Admissions and other transactions at events held at public facility and major entertainment events

This concerns #55, 87, and 88.

1. **Regarding public facilities (#87 and 88):**

- ◆ Move provisions of R.S. 39:467 and 468 that provide sales tax exemptions for events at public facilities to the sales tax provisions of Title 47.
- ◆ Establish a unified state and local sales tax base regarding admissions at public facilities by removing the state only exemption in R.S. 39:467 (for the Cajundome). The other exemptions in that provision are state and local. *The result would be that by default the Cajundome would be covered under the provisions of R.S. 39:468, which authorizes complete discretion for local taxing authorities to grant (or not) exemptions relative to activities at public facilities within their jurisdictions.* R.S. 39:468 requires that the state adopt the local taxing scheme, whatever it may be.

2. **Regarding major entertainment events (#55 and 87):**

- ◆ Revise the existing exemption/exclusions for admissions and other sales at a major cultural event sponsored by a domestic nonprofit organization if the event provides LA heritage, culture, crafts, art, food, and music, and transpires over a minimum of seven but not more than 12 days and has a five-year annual average attendance of at least 300,000 over the duration of the event. The new exemption would be the same as is provided for events other than major sporting events at the Smoothie King Center, Superdome and Zephyr Field - - an exemption for half of the admission price.