

Regular Session, 2009

ACT No. 464

HOUSE BILL NO. 756

BY REPRESENTATIVE MONTOUCET AND SENATOR NEVERS

1 AN ACT

2 To amend and reenact R.S. 39:467(A)(1) and R.S. 47:305.14(A)(1), 305.25(A)(introductory
3 paragraph) and 305.59, and to enact R.S. 47:305.62, relative to the sales and use tax
4 exemption and exclusion for farm equipment; to require an exemption certificate for
5 eligibility to obtain the tax exemption; to provide for an exemption for certain
6 property containing domed arena facilities within certain parishes; to provide relative
7 to the exemption for necessary expenses for certain nonprofit organizations; to
8 provide an exemption for materials used in residential construction and rehabilitation
9 by certain charitable organizations; to provide for certain limitations; to provide for
10 an effective date; and to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 39:467(A)(1) is hereby amended and reenacted to read as follows:

13 §467. Tax exemption, domed stadium facilities; baseball facilities

14 A.(1)(a) Any event, activity, or enterprise, or the right of admission thereto,
15 conducted in any domed stadium facility owned and operated by or for the state, or
16 any of its agencies, boards, or commissions, which facility has a seating capacity of
17 at least seventy thousand and is located within a body politic and corporate and
18 political subdivision of the state composed of more than one parish, or any sale,
19 service, or other transaction occurring in such facility or on the publicly owned
20 property on which the facility is located, including without limitation the sale of
21 admission tickets to events, activities, or enterprises, wherever sold; parking; and
22 tours of the facility shall be exempt from all present and future taxes levied by the
23 state or by any local taxing authority, including but not limited to the sales, use,
24 amusement, or any other tax.

1 (b) Any event, activity, or enterprise, or the right of admission thereto,
2 conducted on any property which contains a domed arena facility and adjacent and
3 connected facilities which is under the jurisdiction of any political subdivision or any
4 commission of such political subdivision if the domed arena facility on such property
5 has a seating capacity of at least twelve thousand five hundred and is located within
6 a parish with a population of more than one hundred eighty-five thousand and less
7 than two hundred fifty thousand according to the most recent federal decennial
8 census, or any sale, service, rental, or other transaction occurring in any such
9 facilities or on the publicly owned property on which the facilities are located,
10 including without limitation the sale of food, drink, merchandise, services of any
11 kind, admission tickets to events, activities, or enterprises, wherever sold; parking,
12 including any parking on property under the jurisdiction of such commission for an
13 event or activity; and tours of the facilities shall be exempt from all present and
14 future taxes levied by the state of Louisiana, including but not limited to the sales,
15 use, amusement, or any other tax.

* * *

17 Section 2. R.S. 47:305.14(A)(1), 305.25(A)(introductory paragraph), and 305.59 are
18 hereby amended and reenacted and R.S. 47:305.62 is hereby enacted to read as follows:

19 §305.14. Exclusions and exemptions; nonprofit organizations; nature of exemption;
20 limitations; qualifications; newspapers; determination of tax exempt status

21 A.(1) The sales and use taxes imposed by taxing authorities shall not apply
22 to sales of tangible personal property at, or admission charges for, outside gate
23 admissions to, or parking fees associated with, events sponsored by domestic, civic,
24 educational, historical, charitable, fraternal, or religious organizations, which are
25 nonprofit, when the entire proceeds, except for ~~the necessary expense~~ necessary
26 expenses such as fees paid for guest speakers, chair and table rentals, and food and
27 beverage utility related items connected therewith, are used for educational,
28 charitable, religious, or historical restoration purposes, including the furtherance of
29 the civic, educational, historical, charitable, fraternal, or religious purpose of the
30 organization. In addition, newspapers published in this state by religious

1 organizations shall also be exempt from such taxes, provided that the price paid for
2 the newspaper or a subscription to the newspaper does not exceed the cost to publish
3 such newspaper.

4 * * *

5 §305.25. Exclusions and exemptions; farm equipment

6 A. The tax imposed by R.S. 47:302(A), 321(A), and 331(A) with respect to
7 the sale and use of farm equipment shall apply only to that portion of the sale price
8 in excess of fifty thousand dollars for each item of farm equipment. The purchaser
9 or his representative shall provide on any exemption certificate required for this
10 exemption a certification that the purchaser is a farmer or is purchasing for a
11 agricultural facility. The department shall hold the purchaser responsible for any
12 taxes due. For the purpose of this Section, "farm equipment" includes the following:

13 * * *

14 §305.59. Exemption; ~~Habitat for Humanity~~ charitable residential construction

15 The sales and use tax imposed by the state of Louisiana and all of its tax
16 authorities shall not apply to the sale of construction materials to Habitat for
17 Humanity affiliates or Fuller Center for Housing covenant partners located in this
18 state when such materials are intended for use in constructing new residential
19 dwellings in this state.

20 * * *

21 §305.62. Exemption; charitable residential construction, rehabilitation, and
22 renovation; limitation

23 A. The sales and use tax imposed by the state of Louisiana and all of its tax
24 authorities shall not apply to the sale of construction materials to Hands on New
25 Orleans and Rebuilding Together New Orleans covenant partners located in this state
26 when such materials are intended for use in either constructing, rehabilitating, or
27 renovating residential dwellings in this state which were destroyed or damaged by
28 Hurricane Katrina or Hurricane Rita.

29 B. No more than five hundred thousand dollars of state and local exemptions
30 authorized pursuant to this Section shall be granted in any calendar year.

1 C. The secretary of the Department of Revenue shall promulgate rules and
2 regulations necessary to implement the provisions of this Section.

3 Section 3. This Act shall become effective on July 1, 2009. If vetoed by the
4 governor, and subsequently approved by the legislature, this Act shall become effective on
5 July 1, 2009, or on the day following such approval, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____