

Revenue Information Bulletin No. 16-020
April 7, 2016
Sales Tax

**Taxability of Admissions to Places of Amusement,
Athletic Entertainment, and Recreational Events**

Act 25 of the 2016 First Extraordinary Session of the Louisiana Legislature enacted La. R.S. 47:302(V), 321(L), and 331(S) which provide that certain state exclusions and exemptions are operative and in effect for the purposes of the imposition of state sales taxes pursuant to La. R.S. 47:302, 321, and 331. The effective date of Act 25 is April 1, 2016.

Act 26 of the 2016 First Extraordinary Session of the Louisiana Legislature enacted La. R.S. 47:321.1, which imposes an additional state sales tax in the amount of one percent (1%). Beginning April 1, 2016, certain state sales tax exemptions and exclusions will continue to be in effect with regard to the additional state sales tax levied pursuant to La. R.S. 47:321.1. The effective date of Act 26 is April 1, 2016.

Pursuant to La. R.S. 47:301(14)(b)(i), one of the specifically enumerated services subject to sales tax in Louisiana is the sale of admissions to places of amusement, athletic entertainment, and recreational events. Prior to the effective date of Act 25 and Act 26, numerous exclusions and exemptions pertaining to the sale of admissions were in effect. However, these numerous exclusions and exemptions were not included in Act 25 or Act 26. Therefore, as listed in the Department's Publication R-1002A (04/16), the following previously exempt admissions are now subject to Louisiana sales tax:

1. Exemption

Admissions to the Louisiana Superdome, New Orleans Arena, Zephyr Field, and Cajundome

Statute

La. R.S. 39:467

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

2. Exemption

Sales In and Admissions to Rapides Parish Coliseum, Sugarena, and Lamar-Dixon Center

Statute

La. R.S. 39:468

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

3. Exemption

Admission Charges and Outside Gate Admissions for the New Orleans Jazz & Heritage Festival

Statutes

La. R.S. 47:301(10)(hh), La. R.S. 47:301(14)(k)

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

4. Exemption

Admission Charges to Athletic Events of Schools, Colleges, and Universities

Statute

La. R.S. 47:301(14)(b)(i)

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

5. Exemption

Admissions to Art, History, and Scientific Museums, Aquariums, Zoological Parks, Botanical Gardens, Arboretums, Nature Centers, Planetariums, etc.

Statute

La. R.S. 47:301(14)(b)(ii)

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

6. Exemption

Receipts from Camp and Retreat Facilities Owned and Operated by Nonprofit Organizations

Statute

La. R.S. 47:301(14)(b)(iv)

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

7. Exemption

Sales of Admissions to the New Orleans Jazz & Heritage Festival

Statute

La. R.S. 47:301(14)(k)

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

8. Exemption

Sales of Admission Tickets by Little Theater Organizations

Statute

La. R.S. 47:305.6

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	4%
7/1/2018-3/31/2019	1%

9. Exemption

Tickets to Musical Performances by Nonprofit Musical Organizations

Statute

La. R.S. 47:305.7

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	4%
7/1/2018-3/31/2019	1%

10. Exemption

Sales of Admissions to Entertainment by Domestic Nonprofit Charitable, Educational, and Religious Organizations.

Statute

La. R.S. 47:305.13

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	4%
7/1/2018-3/31/2019	1%

11. Exemption

Sales of Tangible Personal Property at or Admissions to Events Sponsored by Certain Nonprofit Groups

Statute

La. R.S. 47:305.14(A)(1)

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

12. Exemption

Sales of Admissions to the New Orleans Jazz & Heritage Festival

Statute

La. R.S. 47:305.14(A)(1)(b)

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	3%
7/1/2018-3/31/2019	0%

13. Exemption

Outside Gate Admissions & Parking Fees at Fairs, Festivals & Expositions Sponsored by Nonprofit Organizations

Statute

La. R.S. 47:305.18

Sales Tax Rates

4/1/2016-6/30/2016	5%
7/1/2016-6/30/2018	4%
7/1/2018-3/31/2019	1%

14. Exemption

Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations

Statute

La. R.S. 47:305.42

Sales Tax Rates

4/1/2016-6/30/2016 5%

7/1/2016-6/30/2018 4%

7/1/2018-3/31/2019 1%

Questions concerning the collection of state sales tax in effect can be directed to sales.inquiries@la.gov.

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Secretary

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