



**Revenue Information Bulletin  
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Sales and Use Tax**

**State and Local Sales Tax Collection Exemption Authorized on Sales at Publicly Owned Facilities in Portions of Ascension Parish**

Five sales taxing jurisdictions in the Parish of Ascension have passed resolutions exempting the levy of their sales taxes on certain eligible sales at publicly owned facilities within their jurisdictions. The passage of these five resolutions has brought about a comparable exemption from state sales taxes on eligible sales at publicly owned facilities within certain areas of Ascension Parish. This state sales tax collection exemption is conditionally authorized by R.S. 39:468.

The purpose of this Revenue Information Bulletin is to explain the tax collection exemption that will effectively apply to eligible sales at the Lamar-Dixon Expo Center which is located within Ascension Parish on the east side of the Mississippi River.

R.S. 39:468 provides as follows:

**§468. Tax exemption, publicly-owned facility.**

Any event, activity, or enterprise, or the right of admission thereto, conducted in any publicly-owned facility owned and operated by or for the state, or any of its agencies, boards, or commissions, or by any political subdivision, or any sale, service, or other transaction occurring in such facility or on the publicly-owned property on which the facility is located, including without limitation the sale of admission tickets to events, activities, or enterprises, wherever sold; parking; and tours of the facility shall be exempt from all present and future taxes levied by the state including but not limited to the sales, use, amusement, or any other tax; provided however, that such exemption shall not apply unless the local taxing authority first exempts from any tax levied by that authority such events, activities, enterprises, sales, services, or other transaction occurring within all publicly-owned facilities within the jurisdiction of said local taxing authority. However, this exemption shall not extend to any sale of goods or other tangible personal property at a trade show or other event at which the sale of such goods or property is the primary purpose of the show or event.

Resolutions exempting their sales taxes were passed by the Ascension Parish School Board, Ascension Parish Government, Ascension Parish Government District #2, the Ascension Parish Sheriff's Office, and the East Ascension Parish Drainage District #1. Four other taxing jurisdictions in Ascension Parish have not passed comparable exemption resolutions. This means that the state sales tax collection exemption will apply to sales within only a portion of the geographic area of the Parish, and will not apply to sales at facilities within any area of Ascension Parish where any rate of local sales tax continues to be levied on sales at publicly owned facilities.

This exemption from state sales tax collection under R.S. 47:468 shall apply to sales at publicly owned facilities:

- That are located within Ascension Parish on the east side of the Mississippi River, and
- That are located outside the geographic boundaries of any taxing jurisdiction within Ascension Parish that has not passed a resolution or ordinance to exempt its sales tax on sales at publicly owned facilities.

This means that the state sales tax collection exemption will not apply to sales at publicly owned facilities within the entire portion of Ascension Parish on the west side of the Mississippi River, where sales and use taxes are levied by the West Ascension Parish Hospital Service District and the City of Donaldsonville, nor to sales at publicly owned facilities on the east side of the River within the City of Gonzales and the Town of Sorrento, which levy a sales tax on transactions at publicly owned facilities within their jurisdictions.

The tax collection exemption on sales at eligible publicly owned facilities applies to such sales as admission tickets, food and beverages sold in connection with events, parking, and tours. R.S. 39:468 provides specifically that the tax collection exemption does not extend to any sale of goods or other tangible personal property at a trade show or other event, such as a car show or gun show, at which the sale of such goods or property is the primary purpose of the show or event.

This state and local sales tax collection exemption will apply to sales of admission to events at and to other eligible sales at the Lamar-Dixon Expo Center. Although the Lamar-Dixon Expo Center has a Gonzales mailing address, it is located outside the geographic boundaries of the City of Gonzales.

Questions concerning this matter should be directed to the Louisiana Department of Revenue's Special Programs Division at 225-219-7356, or by email to [sales.inquiries@la.gov](mailto:sales.inquiries@la.gov).

Cynthia Bridges  
Secretary

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