



**Revenue Information Bulletin
No. 09-051
November 9, 2009
Sales Tax**

**Legislature Exempts Additional Domed Arena and Connected Facilities
from State Sales Tax Collection**

[Act 464 of the Regular Session of the 2009 Louisiana Legislature](#) expands the domed stadium and baseball facilities exemption under [La. R.S. 39:467](#) to include domed arenas and adjacent and connected facilities meeting the following criteria:

1. Under the jurisdiction of a political subdivision or any commission of such political subdivision;
2. Has a seating capacity of at least twelve thousand five hundred, and;
3. Located within a parish with a population of more than 185,000 and less than 250,000 according to the most recent federal decennial census.

The population figures included in Act 464 limit the exemption to applicable facilities in Lafayette and St. Tammany parishes. The seating capacity requirements further limit the exemption to the Cajun Dome facility located in Lafayette, Louisiana.

The exemption applies to:

- Any event, activity, or enterprise, or the right of admission thereto;
- Any sale, service, rental, or other transaction occurring in any such facilities or on the publicly owned property on which the facilities are located, including without limitation the sale of food, drink, merchandise, services of any kind, admission tickets to events, activities, or enterprises, wherever sold;
- Parking, including any parking on property under the jurisdiction of such commission for an event or activity; and
- Tours of the facilities.

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.

Questions concerning this legislation should be directed to the Louisiana Department of Revenue's Special Programs Division at 225-219-7356, Option 3, or by e-mail to sales.inquiries@la.gov.

Cynthia Bridges
Secretary

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