

SB 6320 - DIGEST

Exempts the following from leasehold excise taxes:
Leasehold interests in the public or entertainment areas of a performing arts facility or arena if the facility or arena has a seating capacity of more than two thousand and is located on property that is owned by a city and: (1) Was formerly the site of a World's Fair; or

(2) Has been in continuous operation since 1983.