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## DIGEST

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HB 296 Original

2025 Regular Session

Freiberg

**Abstract:** Authorizes the governing authority of East Baton Rouge Parish to distribute sales tax revenue collected on admission tickets to and concessions and parking at certain events.

Present law authorizes the governing authority of the city of Baton Rouge and the parish of East Baton Rouge, subject to the approval of the Baton Rouge tourism commission (Visit Baton Rouge), to rebate to the taxpayer revenue from sales and use taxes collected on the sale of admission tickets to an event that meets one of the following criteria:

- (1) It was held in a publicly owned facility that has a seating capacity of at least 7,500.
- (2) It was a multi-day event with an average daily attendance of at least 7,500.

Present law requires the parish convention and visitors bureau to recommend the rebate and the parish governing authority to approve the rebate prior to the commencement of ticket sales.

Proposed law removes requirement that the rebate be to the taxpayer and defines "rebate" to mean a payment to the promoter of the event.

Proposed law authorizes the parish governing authority to additionally rebate revenue from sales and use taxes collected on the sale of concessions and parking.

Proposed law requires the governing authority to rebate revenue pursuant to proposed law within 90 days after it received sufficient proof of entitlement to the rebate.

(Amends R.S. 33:2740.70.5)