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DIGEST

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HB 450 Original

2023 Regular Session

Freiberg

**Abstract:** Authorizes East Baton Rouge to rebate sales tax revenue collected on admission tickets to certain events.

Proposed 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 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 10,000.
- (2) It was a multi day event with average daily attendance of at least 25,000.

(Adds R.S. 33:2740.70.3)