

2023 Regular Session

HOUSE BILL NO. 621

BY REPRESENTATIVE CORMIER

TAX: Levies a tax on tickets for admission to certain college football games and dedicates the avails of the tax to passenger rail service between New Orleans and Baton Rouge

1 AN ACT

2 To enact R.S. 17:3357, Subpart Z of Part II-A of Chapter 1 of Subtitle I of Title 39 of the

3 Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:100.211, and Part IV

4 of Chapter 3 of Subtitle IV of Title 47 of the Louisiana Revised Statutes of 1950, to

5 be comprised of R.S. 47:2711, relative to state taxation; to levy a tax on tickets for

6 admission to certain football games; to provide for the collection and remittance of

7 the tax; to provide relative to the powers, duties, and authority of the Board of

8 Supervisors of Louisiana State University and Agricultural and Mechanical College

9 and the Board of Supervisors of Southern University and Agricultural and

10 Mechanical College; to dedicate the avails of the tax to passenger rail service

11 between New Orleans and Baton Rouge; to create the New Orleans and Baton Rouge

12 Passenger Rail Fund as a special treasury fund; to provide for the deposit, use, and

13 investment of monies in the fund; to provide for effectiveness; and to provide for

14 related matters.

15 Be it enacted by the Legislature of Louisiana:

16 Section 1. R.S. 17:3357 is hereby enacted to read as follows:

17 §3357. Tax for passenger rail service

18 A. Through December 31, 2027, there is hereby levied a tax of one dollar on

19 each sale of a ticket for admission to a football game in East Baton Rouge Parish at

20 Louisiana State University or Southern University. The tax shall be collected from

1 the purchaser of the ticket by the Board of Supervisors of Louisiana State University
2 and Agricultural and Mechanical College or the Board of Supervisors of Southern
3 University and Agricultural and Mechanical College, respectively, and remitted on
4 or before thirty days after the close of each calendar quarter to the secretary of the
5 Department of Revenue on forms prescribed by the secretary.

6 B. The tax so collected and remitted by the boards shall not be subject to any
7 tax, fee, or assessment, nor shall it be considered revenue of the universities.

8 C. The revenues so collected shall be remitted by the secretary immediately
9 upon receipt to the treasurer.

10 Section 2. Subpart Z of Part II-A of Chapter 1 of Subtitle I of Title 39 of the
11 Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.211, is hereby enacted to read
12 as follows:

13 SUBPART Z. NEW ORLEANS AND BATON ROUGE PASSENGER RAIL FUND

14 §100.211. New Orleans and Baton Rouge Passenger Rail Fund

15 A. There is hereby created, as a special fund in the state treasury, the New
16 Orleans and Baton Rouge Passenger Rail Fund, referred to hereafter in this Subpart
17 as the "fund".

18 B. After compliance with the requirements of Article VII, Section 9(B) of
19 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,
20 and prior to placing monies into the state general fund, the treasurer shall pay an
21 amount equal to the monies received by the state treasury from the avails of the tax
22 levied pursuant to the provisions of R.S. 17:3357 into the fund. Monies in the fund
23 shall be available for appropriation in accordance with the provisions of Subsection
24 C of this Section. Except as may otherwise be provided in this Section, all
25 unexpended and unencumbered monies in the fund at the end of the fiscal year shall
26 remain in the fund. Monies in the fund shall be invested in the same manner as
27 monies in the state general fund, and interest earned on such investment shall be
28 deposited into the fund.

1 C. Subject to appropriation by the legislature, monies in the fund shall be
2 used solely for the development and support of passenger rail service between New
3 Orleans and Baton Rouge.

4 Section 3. Part IV of Chapter 3 of Subtitle IV of Title 47 of the Louisiana Revised
5 Statutes of 1950, comprised of R.S. 47:2711, is hereby enacted to read as follows:

6 PART IV. TAX FOR PASSENGER RAIL SERVICE

7 §2711. Tax for passenger rail service

8 Through December 31, 2027, there shall be a tax levied on sales of tickets for
9 admission to football games in East Baton Rouge Parish at Louisiana State
10 University or Southern University to be imposed and collected as provided in R.S.
11 17:3357.

12 Section 4. This Act shall become effective upon signature by the governor or, if not
13 signed by the governor, upon expiration of the time for bills to become law without signature
14 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
15 vetoed by the governor and subsequently approved by the legislature, this Act shall become
16 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Abstract: Through Dec. 31, 2027, levies a one dollar tax on each sale of a ticket for admission to a football game in East Baton Rouge Parish at Louisiana State University or Southern University and dedicates the avails of the tax to development and support of passenger rail service between New Orleans and Baton Rouge.

Proposed law levies a tax through Dec. 31, 2027, of \$1 on each sale of a ticket for admission to a football game in East Baton Rouge Parish at Louisiana State University or Southern University. Requires the Board of Supervisors of Louisiana State University and Agricultural and Mechanical College or the Board of Supervisors of Southern University and Agricultural and Mechanical College to collect the tax from the purchaser of the ticket and remit the tax to the secretary of the Dept. of Revenue on forms prescribed by the secretary.

Proposed law provides that the tax shall not be subject to any tax, fee, or assessment, nor shall it be considered revenue of the universities. Provides that the revenues so collected shall be remitted by the secretary immediately upon receipt to the treasurer.

Proposed law creates as a special fund in the state treasury, the New Orleans and Baton Rouge Passenger Rail Fund (fund). Requires the treasurer after compliance with the requirements of present law relative to the Bond Security and Redemption Fund (Const. Art. VII, Sec. 9(B)) to pay an amount equal to the monies received by the state treasury from the avails of the tax levied pursuant to proposed law into the fund. Provides that subject to appropriation by the legislature, monies in the fund shall be used solely for the development and support of passenger rail service between New Orleans and Baton Rouge.

(Adds R.S. 17:3357, R.S. 39:100.211, and R.S. 47:2711)