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## DIGEST

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HB 450 Reengrossed

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 recommendation of the Baton Rouge tourism commission (Visit Baton Rouge), to rebate revenue from city or parish 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 multiday event with average daily attendance of at least 7,500.

Proposed law requires Visit Baton Rouge to recommend the rebate and the city-parish governing authority to approve the rebate prior to the commencement of ticket sales.

(Adds R.S. 33:2740.70.3)

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Specify that only city or parish tax revenues may be rebated.
2. Change criteria for facilities and events that may qualify for a rebate as follows:
  - (a) If based on seating capacity of a facility, from 10,000 to 7,500.
  - (b) If based on average daily attendance, from 25,000 to 7,500.
3. Require approval of the rebate prior to commencement of ticket sales.