

2023 Regular Session

HOUSE BILL NO. 450

BY REPRESENTATIVES FREIBERG AND MARCELLE

1 AN ACT

2 To enact R.S. 33:2740.70.3, relative to East Baton Rouge; to authorize the governing  
3 authority of the parish to rebate sales and use tax revenue collected on the sale of  
4 admission tickets to certain events; to provide relative to the approval of such  
5 rebates; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:2740.70.3 is hereby enacted to read as follows:

11 §2740.70.3. East Baton Rouge; rebate of sales taxes

12 A. The governing authority of the city of Baton Rouge and the parish of East  
13 Baton Rouge may, subject to the requirements of Subsection B of this Section, rebate  
14 to the taxpayer revenue from city or parish sales and use taxes the governing  
15 authority levies that were collected on the sale of admission tickets to an event that  
16 meets one of the following criteria:

17 (1) The event was held in a publicly owned facility that has a seating  
18 capacity of at least seven thousand five hundred.

19 (2) The event was held for two or more days, and average daily attendance  
20 was at least seven thousand five hundred.

1                    B. The governing authority shall not rebate such sales and use taxes unless  
2                    the governing authority of Visit Baton Rouge recommends the rebate and the city-  
3                    parish governing authority approves the rebate prior to the commencement of ticket  
4                    sales for the event.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_