

RÉSUMÉ DIGEST

ACT 352 (HB 450)

2023 Regular Session

Freiberg

New 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.

New 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.

Effective August 1, 2023.

(Adds R.S. 33:2740.70.3)