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## DIGEST

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HB 77 Engrossed

2024 Regular Session

LaCombe

**Abstract:** Changes the disposition of local sales and use tax proceeds derived from event sales at the Angola State Penitentiary Prison Rodeo from 66% to the West Feliciana Parish School Board and 34% to the West Feliciana Council on Aging to 20% to the West Feliciana Parish School Board and 80% to the West Feliciana Council on Aging.

Present law provides for the disposition of state and local sales and use taxes collected from event sales held at state-owned domed facilities and at facilities owned and operated by or for the state, or any of its agencies or commissions, or by any political subdivision, or on the publicly owned property on which the facility is located.

Present law dedicates 66% of the local sales and use tax proceeds derived from event sales at the Angola State Penitentiary Prison Rodeo to the West Feliciana Parish School Board and 34% to the West Feliciana Council on Aging.

Proposed law changes the dedication of local sales and use tax proceeds derived from event sales at the Angola State Penitentiary Prison Rodeo from 66% to the West Feliciana Parish School Board and 34% to the West Feliciana Council on Aging to 20% to the West Feliciana Parish School Board and 80% to the West Feliciana Council on Aging.

(Amends R.S. 39:467(B)(3)(intro. para.) and (c) and 468(E)(3))