

2024 Regular Session

HOUSE BILL NO. 634

BY REPRESENTATIVE FREIBERG

TAX/SALES-USE, LOCAL: Authorizes the governing authority of certain parishes to distribute sales and use tax revenue collected on the sale of admission tickets to certain events

1 AN ACT

2 To enact R.S. 33:2740.70.6, relative to certain parishes; to authorize the governing authority
3 of the parish to distribute sales and use tax revenue collected on the sale of admission
4 tickets to certain events; to provide relative to the approval of such distributions; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2740.70.6 is hereby enacted to read as follows:

8 §2740.70.6. Certain parishes; rebate of sales taxes

9 A. The governing authority of a parish with a population of more than four
10 hundred fifty thousand according to the most recent federal decennial census may,
11 subject to the requirements of Subsection B of this Section, rebate revenue from sales
12 and use taxes the governing authority levies that was collected on the sale of
13 admission tickets to an event that meets one of the following criteria:

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

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

18 B. The governing authority shall not rebate sales and use taxes unless the
19 governing authority of the parish convention and visitors bureau, however the bureau

1 is styled in the particular parish, recommends the rebate and the parish governing
 2 authority approves the rebate prior to the commencement of ticket sales for the
 3 event.

4 C. The parish governing authority shall pay the rebate to the promoter within
 5 ninety days after it receives sufficient proof of entitlement to the rebate.

6 D. For purposes of this Section "rebate" means a payment to the promoter
 7 of an event of sales and use tax revenue collected on the sale of admission tickets to
 8 the event.

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)]

HB 634 Engrossed

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Abstract: Provides for uses of sales and use tax revenue collected on admission to certain events in certain parishes.

Proposed law authorizes the governing authority of a parish with a population of more than 450,000, subject to the recommendation of the parish convention and visitors bureau, 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 the parish convention and visitors bureau to recommend the rebate and the parish governing authority to approve the rebate prior to the commencement of ticket sales.

Proposed law defines "rebate" to mean a payment to the promoter of an event of sales and use tax revenue collected on the sale of admission tickets to the event.

(Adds R.S. 33:2740.70.6)

Summary of Amendments Adopted by House

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

1. Increase minimum parish population that makes proposed law applicable from 100,000 to 450,000.