
DIGEST

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HB 634 Engrossed

2024 Regular Session

Freiberg

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.