

ACT No. 466

2024 Regular Session

HOUSE BILL NO. 77

BY REPRESENTATIVE LACOMBE

1 AN ACT

2 To amend and reenact R.S. 39:467(B)(3)(introductory paragraph) and (c) and 468(E)(3),
3 relative to sales of certain services and tangible personal property at certain facilities;
4 to provide for the disposition of certain sales and use tax proceeds collected from the
5 Angola State Penitentiary Prison Rodeo; 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. 39:467(B)(3)(introductory paragraph) and (c) and 468(E)(3) are
11 hereby amended and reenacted to read as follows:

12 §467. Sales of services and tangible personal property at a publicly owned domed
13 stadium facility or baseball facility; sales and use tax; exemptions

14 * * *

15 B. State-owned facility.

16 * * *

17 (3) Disposition of local tax proceeds from event sales at a ~~state-owned~~ state-
18 owned domed facility.

19 * * *

20 (c) After satisfaction of the requirements of Subparagraph (a) of this
21 Paragraph, of the total remaining local sales and use tax proceeds derived from event
22 sales at the Angola State Penitentiary Prison Rodeo, an amount equal to ~~sixty-six~~

1 twenty percent shall be allocated to the West Feliciana Parish School Board, and an
 2 amount equal to ~~thirty-four~~ eighty percent shall be allocated to the West Feliciana
 3 Council on Aging.

4 * * *

5 §468. Sales of services and tangible personal property at certain public facilities;
 6 sales and use tax; exemptions

7 * * *

8 E. Disposition of local tax proceeds.

9 * * *

10 (3) After satisfaction of the requirements of Paragraph (1) of this
 11 Subsection, of the total remaining local sales and use tax proceeds derived from
 12 event sales at the Angola State Penitentiary Prison Rodeo, an amount equal to ~~sixty-~~
 13 ~~six~~ twenty percent shall be allocated to the West Feliciana Parish School Board, and
 14 an amount equal to ~~thirty-four~~ eighty percent shall be allocated to the West Feliciana
 15 Council on Aging.

16 * * *

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____