

## **RÉSUMÉ DIGEST**

**ACT 387 (HB 634)**

**2024 Regular Session**

**Freiberg**

New law authorizes a parish governing authority to pay sales tax revenue derived from the sale of admission tickets for an event to the promoter of that event if all of the following conditions are met:

- (1) The parish has a population of more than 450,000.
- (2) The event was held in a publicly owned facility that has a seating capacity of at least 7,500 or was a multiday event with average daily attendance of at least 7,500.
- (3) The parish convention and visitors bureau recommended the payment and the parish governing authority approved the payment prior to the commencement of ticket sales.

Effective August 1, 2024

(Adds R.S. 33:2740.70.6)