

2023 Regular Session

HOUSE BILL NO. 450

BY REPRESENTATIVE FREIBERG

TAX/SALES-USE, LOCAL: Authorizes the governing authority of East Baton Rouge Parish to rebate sales and use tax revenue collected on the sale of admission tickets to certain events

1 AN ACT

2 To enact R.S. 33:2740.70.3, relative to East Baton Rouge; to authorize the governing
3 authority of the parish to rebate sales and use tax revenue collected on the sale of
4 admission tickets to certain events; to provide relative to the approval of such
5 rebates; 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. 33:2740.70.3 is hereby enacted to read as follows:

11 §2740.70.3. East Baton Rouge; rebate of sales taxes

12 A. The governing authority of the city of Baton Rouge and the parish of East
13 Baton Rouge may, subject to the approval required by Subsection B of this Section,
14 rebate to the tax payer revenue from sales and use taxes the governing authority
15 levies that were collected on the sale of admission tickets to an event that meets one
16 of the following criteria:

17 (1) The event was held in a publicly owned facility that has a seating
18 capacity of at least ten thousand.

1 (2) The event was held for two or more days, and average daily attendance
2 was at least twenty-five thousand.

3 B. The governing authority shall not rebate such sales and use taxes unless
4 the rebate is authorized by the governing authority of Visit Baton Rouge.

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 450 Original

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Freiberg

Abstract: Authorizes East Baton Rouge to rebate sales tax revenue collected on admission tickets to certain events.

Proposed law authorizes the governing authority of the city of Baton Rouge and the parish of East Baton Rouge, subject to the approval of the Baton Rouge tourism commission (Visit Baton Rouge), to rebate revenue from 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 10,000.
- (2) It was a multi day event with average daily attendance of at least 25,000.

(Adds R.S. 33:2740.70.3)