

2024 Regular Session

HOUSE BILL NO. 77

BY REPRESENTATIVE LACOMBE

TAX/SALES-USE, LOCAL: Provides for the disposition of certain local sales and use taxes at the Angola State Penitentiary Prison Rodeo

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 \* \* \*

1 (c) After satisfaction of the requirements of Subparagraph (a) of this  
 2 Paragraph, of the total remaining local sales and use tax proceeds derived from event  
 3 sales at the Angola State Penitentiary Prison Rodeo, an amount equal to ~~sixty-six~~  
 4 twenty percent shall be allocated to the West Feliciana Parish School Board, and an  
 5 amount equal to ~~thirty-four~~ eighty percent shall be allocated to the West Feliciana  
 6 Council on Aging.

7 \* \* \*

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

10 \* \* \*

11 E. Disposition of local tax proceeds.

12 \* \* \*

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

19 \* \* \*

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 77 Original

2024 Regular Session

LaCombe

**Abstract:** Changes the disposition of local sales and use tax proceeds derived from event sales at the Angola State Penitentiary Prison Rodeo from 66% to the West Feliciana Parish School Board and 34% to the West Feliciana Council on Aging to 20% to the West Feliciana Parish School Board and 80% to the West Feliciana Council on Aging.

Present law provides for the disposition of state and local sales and use taxes collected from event sales held at state-owned domed facilities and at facilities owned and operated by or for the state, or any of its agencies or commissions, or by any political subdivision, or on the publicly owned property on which the facility is located.

Present law dedicates 66% of the local sales and use tax proceeds derived from event sales at the Angola State Penitentiary Prison Rodeo to the West Feliciana Parish School Board and 34% to the West Feliciana Council on Aging.

Proposed law changes the dedication of local sales and use tax proceeds derived from event sales at the Angola State Penitentiary Prison Rodeo from 66% to the West Feliciana Parish School Board and 34% to the West Feliciana Council on Aging to 20% to the West Feliciana Parish School Board and 80% to the West Feliciana Council on Aging.

(Amends R.S. 39:467(B)(3)(intro. para.) and (c) and 468(E)(3))