

# ACT No. 387

2024 Regular Session

HOUSE BILL NO. 634

BY REPRESENTATIVE FREIBERG

1 AN ACT

2 To enact R.S. 33:2740.70.6, relative to certain parishes; to authorize the governing authority  
3 of the parish to distribute sales and use tax revenue collected on the sale of admission  
4 tickets to certain events; to provide relative to the approval of such distributions; and  
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 33:2740.70.6 is hereby enacted to read as follows:

8 §2740.70.6. Certain parishes; rebate of sales taxes

9 A. The governing authority of a parish with a population of more than four  
10 hundred fifty thousand according to the most recent federal decennial census may,  
11 subject to the requirements of Subsection B of this Section, rebate revenue from sales  
12 and use taxes the governing authority levies that was collected on the sale of  
13 admission tickets to an event that meets one of the following criteria:

14 (1) The event was held in a publicly owned facility that has a seating  
15 capacity of at least seven thousand five hundred.

16 (2) The event was held for two or more days, and average daily attendance  
17 was at least seven thousand five hundred.

18 B. The governing authority shall not rebate sales and use tax revenue  
19 pursuant to this Section unless the governing authority of the parish convention and  
20 visitors bureau, however the bureau is styled in the particular parish, recommends  
21 the rebate and the parish governing authority approves the rebate prior to the  
22 commencement of ticket sales for the event.

1                    C. The parish governing authority shall rebate revenue pursuant to this  
2                    Section within ninety days after it receives sufficient proof of entitlement to the  
3                    rebate.

4                    D. For purposes of this Section, "rebate" as a noun means a payment to the  
5                    promoter of the event, and "rebate" as a verb means to pay to the promoter of the  
6                    event.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_