

2025 Regular Session

HOUSE BILL NO. 296

BY REPRESENTATIVES FREIBERG, JACKSON, AND MARCELLE

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

1 AN ACT

2 To amend and reenact R.S. 33:2740.70.5, relative to East Baton Rouge Parish; to provide
3 relative to the distribution of sales and use tax revenue collected by the parish
4 governing authority on the sale of admission tickets to and concessions and parking
5 at certain events; to provide relative to the approval of such distributions; to provide
6 definitions; and to provide for related matters.

7 Notice of intention to introduce this Act has been published
8 as provided by Article III, Section 13 of the Constitution of
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:2740.70.5 is hereby amended and reenacted to read as follows:

12 §2740.70.5. East Baton Rouge; rebate of sales taxes

13 A. The governing authority of the city of Baton Rouge and the parish of East
14 Baton Rouge may, subject to the requirements of Subsection B of this Section, rebate
15 ~~to the taxpayer~~ revenue from city or parish sales and use taxes the governing
16 authority levies that were collected on the sale of admission tickets to and
17 concessions and parking at an event that meets one of the following criteria:

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

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

3 B. The governing authority shall not rebate sales and use taxes unless the
4 governing authority of Visit Baton Rouge recommends the rebate and the city-parish
5 governing authority approves the rebate prior to the commencement of ticket sales
6 for the event.

7 C. The parish governing authority shall rebate revenue pursuant to this
8 Section within ninety days after it received sufficient proof of entitlement to the
9 rebate.

10 D. For the purposes of this Section, "rebate" as a noun means a payment to
11 the promoter of the event, and "rebate" as a verb means to pay to the promoter of the
12 event.

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 296 Engrossed

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Abstract: Authorizes the governing authority of East Baton Rouge Parish to distribute sales tax revenue collected on admission tickets to and concessions and parking at certain events.

Present 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 to the taxpayer 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 7,500.
- (2) It was a multi-day event with an average daily attendance of at least 7,500.

Present law requires the parish convention and visitors bureau to recommend the rebate and the parish governing authority to approve the rebate prior to the commencement of ticket sales.

Proposed law removes requirement that the rebate be to the taxpayer and defines "rebate" to mean a payment to the promoter of the event.

Proposed law authorizes the parish governing authority to additionally rebate revenue from sales and use taxes collected on the sale of concessions and parking.

Proposed law requires the governing authority to rebate revenue pursuant to proposed law within 90 days after it received sufficient proof of entitlement to the rebate.

(Amends R.S. 33:2740.70.5)