

**ACT No. 177**

2025 Regular Session

HOUSE BILL NO. 296

BY REPRESENTATIVES FREIBERG, JACKSON, AND MARCELLE

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.

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

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

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

8           D. For the purposes of this Section, "rebate" as a noun means a payment to  
9 the promoter of the event, and "rebate" as a verb means to pay to the promoter of the  
10 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: \_\_\_\_\_