



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 538** HLS 25RS 782
Bill Text Version: **ENGROSSED**
Opp. Chamb. Action:
Proposed Amd.:
Sub. Bill For.:

Date: May 14, 2025	11:57 AM	Author: WYBLE
Dept./Agy.: State Boxing and Wrestling Commission		
Subject: Commission Renaming, Fee Changes, and Event Regulation		Analyst: Barry Kelly

AMUSEMENTS/SPORTS

EG SEE FISC NOTE SG RV

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Provides with respect to the State Boxing and Wrestling Commission

Purpose of the Bill: This bill amends current law governing the State Boxing and Wrestling Commission (Commission). Specifically, the bill: (1) renames the Commission to the "Louisiana State Athletic Commission"; (2) changes certain license fees for various roles in events; (3) increases the salary for four board members from \$4,300 to \$6,000 per year; (4) replaces the \$80 event travel per diem with a Commission approved per diem (up to \$150/day with a 10-day monthly cap) for meetings/approved activities, and provides for actual expense reimbursement; (5) amends requirements for a safety zone around the event area; (6) removes the prohibition on commissioners serving as event coordinators; (7) removes \$350 statutory cap on event coordinator fees and authorizes the commission to set the fee; (8) expands the venue capacity threshold from 400 to 1,000 persons for certain professional wrestling events to qualify for exemptions from certain statutory requirements, including a 5% tax on gross receipts; and (9) requires the Commission to charge \$250 for the review and approval of written notifications from professional wrestling promoters regarding legal compliance with state law.

EXPENDITURES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						

REVENUES	2025-26	2026-27	2027-28	2028-29	2029-30	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	SEE BELOW	
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total						

EXPENDITURE EXPLANATION
The overall fiscal impact on Commission expenditures is indeterminable due to a lack of information. However, we have provided information below to show potential fiscal impacts of individual provisions of this bill.

Based on our analysis and information from the Commission, the provisions of the bill that appear likely to have a direct material impact on Commission expenditures are (a) increasing salaries for four commissioners; (b) replacing the \$80 event travel per diem with a Commission approved per diem (up to \$150/day with a 10-day monthly cap) for meetings/approved activities, and provides for actual expense reimbursement; and (c) expanding the venue capacity threshold from 400 to 1,000 persons for certain professional wrestling events to qualify for exemptions from certain statutory requirements. The following is our analysis of the impact of these provisions:

(a) **Commissioner Salaries:** Based on information from the Commission, increasing the salaries of the four commissioners from \$4,300 per year to \$6,000 per year may increase Commission expenditures by \$6,800 annually.

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REVENUE EXPLANATION
The overall fiscal impact on Commission revenues is indeterminable due to a lack of information. However,we have provided information below to show potential fiscal impacts of individual provisions of this bill.

Based on our analysis and information from the Commission, the provisions of the bill that appear likely to have a direct material impact on Commission revenue are (a) changing Commission license fees; (b) requiring the Commission to charge \$250 for the review and approval of written notifications from professional wrestling promoters regarding legal compliance with state law; and (c) expanding the venue capacity threshold from 400 to 1,000 persons for certain professional wrestling events to qualify for exemptions from certain statutory requirements, including a 5% tax on gross receipts. The following is our analysis of the impact of these provisions:

(a) **Commission License Fees:** Based on information from the Commission, changing the Commission's license fees may increase Commission revenue by approximately \$8,000 per year.

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CONTINUED EXPLANATION from page one:

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EXPENDITURE EXPLANATION (Continued from Page 1)

(b) **Change in Per Diem and Expense Reimbursement:** Replacing the \$80 event travel per diem with a Commission-approved per diem (up to \$150/day with a 10-day monthly cap) for meetings/approved activities and providing for actual expense reimbursement may have an indeterminable net impact on Commission expenditures. This impact is dependent upon several factors: the specific per diem rate established by the Commission (within the \$150/day limit), the frequency with which commissioners utilize the per diem for eligible activities (up to the 10-day monthly cap), the total amount of actual expenses submitted and approved for reimbursement, and the expenditure decrease related to eliminating the current \$80 event-specific per diem.

(c) **Expanded Event Exemption:** Expanding the venue capacity exemption may decrease Commission expenditures by an indeterminable amount due to removing the need for travel and oversight of an additional 14 events annually.

REVENUE EXPLANATION (Continued from Page 1)

(b) **Notification Fee:** Current law does not provide a fee for the review and approval of certain professional wrestling event notices. However, the Commission’s current practice is to collect a \$100 fee for this process. While the \$250 fee mandated by this bill is, legally, a new statutory fee, its net impact on Commission revenue is an increase of \$150 per notice (the \$250 fee provided by this bill less the \$100 currently collected). Assuming this fee applies to approximately 40 events annually, this provision is projected to increase Commission revenue by approximately \$6,000 annually.

(c) **Expanded Event Exemption:** Expanding the venue capacity exemption may make an additional 14 events annually exempt from certain legal requirements, including a 5% tax on gross receipts from events. As a result of expanding the exemption, Commission revenues generated from these events may decrease. However, the exact amount of the impact is currently indeterminable due to a lack of information regarding the amount of revenue this exemption expansion will affect.

Senate

Dual Referral Rules

- ☐ 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
- ☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House

- ☐ 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
- ☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Steven Kraemer
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