

RÉSUMÉ DIGEST

ACT 177 (HB 296)

2025 Regular Session

Freiberg

Existing 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 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.

Existing 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.

Prior law provided that the rebate was to the taxpayer. New law repeals prior law. Defines "rebate" to mean a payment to the promoter of the event.

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

New law requires the parish governing authority to rebate revenue within 90 days after it received sufficient proof of entitlement to the rebate.

Effective August 1, 2025.