2026 Regular Session

HOUSE BILL NO. 273

BY REPRESENTATIVE FREIBERG

TAX/SALES-USE, LOCAL: Repeals authority of certain parishes to distribute sales and use tax revenue collected on admission tickets to certain events

AN ACT

To repeal R.S. 33:2740.70.8, relative to certain parishes; to repeal the authorization for the distribution of sales and use tax revenue collected by the parish governing authority on the sale of admission tickets to certain events; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:2740.70.8 is hereby repealed in its entirety.

DIGEST

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Abstract: Repeals authorization for the distribution of sales and use tax revenue collected by the governing authority of certain parishes on the sale of admission tickets to certain events.

Present law authorizes a parish governing authority to pay sales tax revenue derived from the sale of admission tickets for an event to the promoter of that event if all of the following conditions are met:

(1) The parish has a population of more than 450,000.

(2) The event was held in a publicly owned facility that has a seating capacity of at least 7,500 or was a multiday event with average daily attendance of at least 7,500.

(3) The parish convention and visitors bureau recommended the payment and the parish governing authority approved the payment prior to the commencement of ticket sales.

Proposed law repeals present law.

(Repeals R.S. 33:2740.70.8)