

---

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 273 Engrossed

2026 Regular Session

Freiberg

**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)