

RÉSUMÉ DIGEST

ACT 145 (HB 273)

2026 Regular Session

Freiberg

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

- (1) The parish had a population of more than 450,000.
- (2) The event was held in a publicly owned facility that had 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.

New law repeals prior law.

Effective August 1, 2026.

(Repeals R.S. 33:2740.70.8)