

2023 Regular Session

HOUSE BILL NO. 450

BY REPRESENTATIVES FREIBERG AND MARCELLE

TAX/SALES-USE, LOCAL: Authorizes the governing authority of East Baton Rouge Parish to rebate sales and use tax revenue collected on the sale of admission tickets to certain events

1 AN ACT

2 To enact R.S. 33:2740.70.3, relative to East Baton Rouge; to authorize the governing  
3 authority of the parish to rebate sales and use tax revenue collected on the sale of  
4 admission tickets to certain events; to provide relative to the approval of such  
5 rebates; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:2740.70.3 is hereby enacted to read as follows:

11 §2740.70.3. East Baton Rouge; rebate of sales taxes

12 A. The governing authority of the city of Baton Rouge and the parish of East  
13 Baton Rouge may, subject to the requirements of Subsection B of this Section, rebate  
14 to the taxpayer revenue from city or parish sales and use taxes the governing  
15 authority levies that were collected on the sale of admission tickets to an event that  
16 meets one of the following criteria:

17 (1) The event was held in a publicly owned facility that has a seating  
18 capacity of at least seven thousand five hundred.

1           (2) The event was held for two or more days, and average daily attendance  
2           was at least seven thousand five hundred.

3           B. The governing authority shall not rebate such sales and use taxes unless  
4           the governing authority of Visit Baton Rouge recommends the rebate and the city-  
5           parish governing authority approves the rebate prior to the commencement of ticket  
6           sales for the event.

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#### 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)]

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HB 450 Reengrossed

2023 Regular Session

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**Abstract:** Authorizes East Baton Rouge to rebate sales tax revenue collected on admission tickets to certain events.

Proposed law authorizes the governing authority of the city of Baton Rouge and the parish of East Baton Rouge, subject to the recommendation of the Baton Rouge tourism commission (Visit Baton Rouge), to rebate revenue from city or parish 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 multiday event with average daily attendance of at least 7,500.

Proposed law requires Visit Baton Rouge to recommend the rebate and the city-parish governing authority to approve the rebate prior to the commencement of ticket sales.

(Adds R.S. 33:2740.70.3)

#### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Specify that only city or parish tax revenues may be rebated.
2. Change criteria for facilities and events that may qualify for a rebate as follows:
  - (a) If based on seating capacity of a facility, from 10,000 to 7,500.
  - (b) If based on average daily attendance, from 25,000 to 7,500.
3. Require approval of the rebate prior to commencement of ticket sales.