

2019 Regular Session

HOUSE BILL NO. 573

BY REPRESENTATIVE ABRAMSON AND SENATOR MORRELL

DISTRICTS/SPECIAL: Provides relative to the Ernest N. Morial-New Orleans Exhibition Hall Authority

1 AN ACT

2 To enact Chapter 12-C of Title 33 of the Louisiana Revised Statutes of 1950, to be
3 comprised of R.S. 33:4710.11 through 4710.29, relative to the Ernest N. Morial-New
4 Orleans Exhibition Hall Authority; to incorporate Acts of the Legislature of
5 Louisiana providing for the authority into the Revised Statutes of 1950, including
6 provisions for its creation, purpose, and governance, its powers and duties, including
7 the power to levy taxes and incur debt; and to provide for related matters.

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

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Chapter 12-C of Title 33 of the Louisiana Revised Statutes of 1950,
13 comprised of R.S. 33:4710.11 through 4710.29, is hereby enacted to read as follows:

14 CHAPTER 12-C. ERNEST N. MORIAL-NEW ORLEANS

15 EXHIBITION HALL AUTHORITY

16 §4710.11. Creation

17 A. There is hereby created the Ernest N. Morial-New Orleans Exhibition
18 Hall Authority, hereafter in this Chapter referred to as the "authority", which is
19 created as a body politic and corporate and political subdivision of the state. The
20 territorial limits and territorial jurisdiction of the authority shall be the entire parish

1 of Orleans, including but not limited to the Ernest N. Morial Convention Center-New
2 Orleans.

3 B. The domicile of the authority shall be in the city of New Orleans,
4 Louisiana.

5 C. The purpose for which the authority is created is to acquire, construct,
6 reconstruct, extend, improve, maintain, and operate projects within the city of New
7 Orleans, subject to the zoning and other applicable ordinances of the city of New
8 Orleans, except as to the Poydras Street Wharf and other properties under the
9 administration of the board of commissioners of the Port of New Orleans, in order
10 to promote the economic growth and development of the city and its neighboring
11 parishes.

12 D. As used in this Chapter, the word "project" or "projects" means any one
13 or more of any combination of convention, exhibition, and tourist facilities, and the
14 necessary site improvements, infrastructure, furnishings, machinery, equipment, and
15 appurtenances therefor other than lodging facilities but including infrastructure and
16 site improvements to facilitate the private development and funding of lodging
17 facilities.

18 §4710.12. Board of commissioners

19 A. The authority shall be governed by a board of commissioners, hereafter
20 in this Chapter referred to as the "board", composed of twelve members appointed
21 as follows:

22 (1) The governor shall appoint:

23 (a) Three members at large

24 (b) One member from a list of three names submitted by the New Orleans
25 Restaurant Association.

26 (c) Two members who reside within the territorial limits of the authority.

27 (d) One member from a list of three names submitted by the Greater New
28 Orleans Hotel and Motel Association.

1 (e) One member who is a resident of the legislative district in which the
2 Ernest N. Morial Convention Center-New Orleans is located and who is selected by
3 the state representative and state senator from that district.

4 (2) The mayor of the city of New Orleans, with the consent of the governing
5 authority of the city of New Orleans, shall appoint:

6 (a) One member at large.

7 (b) One member from a list of three names submitted by the Greater New
8 Orleans Tourist and Convention Commission.

9 (c) One member from a list of three names submitted by the Chamber-New
10 Orleans and the River Region.

11 (3) From the names remaining on the lists from the various nominating
12 organizations, the governor shall select and appoint one member who shall also serve
13 as the board's president.

14 B. Except as provided by Subsection A of this Section, all persons who are
15 appointed to the board shall be residents of or have their principal place of business
16 in the parish of Orleans.

17 C. The members of the board who are appointed by the governor shall serve
18 at the pleasure of the governor. The term of a member of the board appointed by the
19 mayor, except a commissioner appointed to fill an unexpired term, is four years.

20 D. Each gubernatorial appointment shall be submitted to the Senate for
21 confirmation.

22 E. As soon as practicable after their appointment, the commissioners shall
23 meet at the domicile and elect from their number a vice president and such other
24 officers as may be considered appropriate. The secretary and treasurer of the board,
25 which offices may be combined, may be selected by the board from among the
26 members or may be otherwise selected by the board.

27 F. The board shall adopt such rules and regulations as it deems necessary for
28 its own government.

1 G. Seven members of the board shall constitute a quorum for the transaction
2 of business.

3 H. The board shall keep a record of all of its proceedings, and it shall
4 designate one newspaper of general circulation in the parish of Orleans as its official
5 journal in which an extract of the minutes of such proceedings shall be published.

6 §4710.13. Powers and duties;

7 The authority shall have all the powers and authority necessary or convenient
8 to carry out the purposes of this Chapter including but not limited to the following
9 powers and authority:

10 (1) To employ such officers, employees, and agents as it deems necessary
11 for the performance of its powers and duties and fix the compensation of such
12 officers, employees, and agents.

13 (2) To acquire, construct, reconstruct, extend, improve, maintain, and operate
14 projects located or to be located in the parish of Orleans.

15 (3) To acquire, whether by sale, exchange, lease, or otherwise, title to or
16 rights and interests in real property within the parish of Orleans, including leasehold
17 interests, required to implement the purposes of this Chapter. In connection with any
18 exchange of property in which the authority may engage, the property acquired by
19 the authority and the property given up by the authority shall each have a value to the
20 authority that is approximately equal, with any difference to be paid in cash. The
21 term "value to the authority" shall include any and all factors reflecting a benefit to
22 the authority and shall include without limitation proximity of a property to other
23 property owned by the authority, increased efficiency of operations of the authority
24 afforded by a property, and resolution of any claims against or potential liabilities
25 of the authority achieved by any aspect of the exchange.

26 (4) To enter into contracts with any person, firm, or corporation, public or
27 private, including the state of Louisiana or any department, agency, or political
28 subdivision thereof, on such terms and conditions as the board may determine, with
29 respect to the acquisition, construction, reconstruction, extension, improvement,

1 maintenance, or operation of projects or the furnishing or distribution of the services,
2 facilities, or commodities thereof, including but not limited to the leasing or
3 subleasing for allied services such as hotels, restaurants, retail outlets, offices,
4 parking, entertainment, and similar activities. Any lease or sublease of the authority,
5 or both, to an exhibition or convention user, or both, including any assignments
6 thereof, any lease or sublease or extensions or renewals thereof, including any
7 assignments thereof, for allied services such as hotels, restaurants, retail outlets,
8 offices, and entertainment, are exempt from the provisions of R.S. 38:2211 et seq.
9 and any other provision of law with respect to the purchase or lease of property by
10 public entities; all other contracts, leases or subleases, or both, including any
11 assignment thereof, shall be entered into in accordance with the provisions of R.S.
12 38:2211.

13 (5) To enter into contracts with any person, firm, or corporation, public or
14 private, including the state of Louisiana or any department, agency, or political
15 subdivision thereof, on such terms and conditions as the board may determine, with
16 respect to the use, lease, or sublease of project facilities and services for convention
17 or exhibition purposes or any other purpose authorized by the provisions of this
18 Chapter. No provision of this Chapter is intended or shall be construed to authorize
19 or permit the state of Louisiana or any of its departments or agencies to enter into
20 any contract or agreement under which the state of Louisiana or any of its
21 departments or agencies will assume responsibility for any indebtedness of the
22 authority or with respect to management, operation, or maintenance of any facility
23 or project; however, this prohibition shall not extend to or affect the agreement
24 between the board of commissioners of the Port of New Orleans and International
25 Rivercenter entered into on April 24, 1974, as amended, or any transferee, purchaser,
26 or assignee of any interest in said agreement, whether in whole or in part,
27 notwithstanding any provision of law or this Chapter to the contrary.

28 (6) Except as limited by the terms and conditions of that certain lease
29 covering and affecting the Poydras Street Wharf, to establish, maintain, revise,

1 charge, and collect such rates, fees, rentals, or other charges for the use, services,
2 facilities, and commodities of or furnished by any project and to provide methods of
3 collection of and civil penalties for nonpayment of such rates, fees, rentals, or other
4 charges.

5 (7) To incur debt and issue bonds or other obligations for the purpose of the
6 authority in the manner provided by this Chapter.

7 (8) To pledge to the payment of its bonds or other obligations and interest
8 thereon the avails or proceeds of the hotel occupancy taxes authorized by this
9 Chapter and other income and revenues of the authority derived from any source
10 whatsoever, including without limitation any and all taxes, fees, and charges
11 authorized by this Chapter and revenues derived from one or more projects or
12 expansion projects and leases and agreements securing the payment of bonds.

13 (9) To levy and collect taxes in the manner provided in this Chapter.

14 (10) Except as limited by the terms and conditions of that certain lease
15 covering and affecting the Poydras Street Wharf and subject to the rights, powers,
16 and jurisdiction of the board of commissioners of the Port of New Orleans, to make
17 and enforce rules and regulations governing the use, maintenance, and operation of
18 projects.

19 (11) To accept donations, gifts, and grants of real or personal property for
20 the acquisition, construction, reconstruction, extension, improvement, maintenance,
21 or operation of any project and to make and perform such agreements or contracts
22 as necessary or convenient in connection with the procuring or acceptance of such
23 donations, gifts, and grants. Such donations, gifts, and grants shall be the sole
24 property of the authority.

25 (12) To accept loans, grants, or contributions from and to enter into contracts
26 and cooperate with the United States of America, the state, and any agency or
27 subdivision thereof with respect to any project in accordance with law.

28 (13) Except as limited by the terms and conditions of that certain lease
29 covering and affecting the Poydras Street Wharf, to lease or sublease to or from any

1 person, firm, or corporation, public or private, all or any part of any project upon
2 such terms and conditions and for such term of years, not in excess of sixty years, as
3 the board may deem advisable to carry out the provisions of this Chapter and to
4 provide, if deemed advisable by the board, for an option to purchase or otherwise
5 lawfully acquire such project upon the terms and conditions therein specified. Any
6 lease or sublease, or both, of the authority to an exhibition or convention user or to
7 facilitate the private development and funding of lodging facilities, including any
8 assignments thereof, any lease or sublease or extension or renewal thereof, including
9 any assignments thereof, for allied services such as hotels, restaurants, retail outlets,
10 offices, and entertainment, are exempt from the provisions of R.S. 38:2211 et seq.,
11 and any other provision of law with respect to the purchase or lease of property by
12 public entities; all other contracts, leases or subleases, or both, of the authority,
13 including any assignment thereof, shall be entered into in accordance with the
14 provisions of R.S. 38:2211.

15 (14) To execute such instruments and agreements and do all things necessary
16 or convenient in the exercise of the powers granted by this Section or in the
17 performance of the covenants or duties of the authority or to secure the payment of
18 its bonds.

19 (15) To contract, upon such terms as it may agree upon, for financial,
20 engineering, legal, and other professional services necessary or expedient in the
21 conduct of its affairs.

22 (16) For consideration, to dispose of property by sale, exchange, lease, or
23 otherwise in order to implement the purposes of this Chapter. In connection with
24 any exchange of property in which the authority may engage, the property acquired
25 by the authority and the property given up by the authority shall each have a value
26 to the authority that is approximately equal, with any difference to be paid in cash.
27 The term "value to the authority" shall include without limitation proximity of a
28 property to other property owned by the authority, increased efficiency of operations

1 of the authority afforded by a property, and resolution of any claims against or
2 potential liabilities of the authority achieved by any aspect of the exchange.

3 (17) To enter into a contract or contracts with the city of New Orleans,
4 pursuant to which the authority may assume the management, operation, and
5 maintenance of any exhibition center and convention hall and responsibility for any
6 obligation or indebtedness incurred for the construction thereof and pay out of
7 revenues of the authority available for such purpose the expense thereof.

8 (18) To acquire by lease from the state of Louisiana or any department,
9 board, commission, agency, or political subdivision thereof, including the city of
10 New Orleans, sites for any of its projects upon such terms and conditions as the
11 board may determine. Any such lease is exempt from provisions of law with respect
12 to the lease of property by public entities and in particular the provisions of Chapter
13 10 of Title 41 of the Louisiana Revised Statutes of 1950.

14 §4710.14. Rivercenter

15 A.(1) In addition to the authority and powers granted it in R.S. 33:4710.13,
16 the authority may, subject to the approval and consent of the holder or holders of any
17 mortgage or other lien or encumbrance affecting same, purchase from International
18 Rivercenter or its successor, hereafter in this Section referred to as "Rivercenter", an
19 ordinary Louisiana partnership in commendam organized by Articles of Partnership
20 entered into on the 25th day of September, 1973, and duly recorded in the office of
21 the Recorder of Mortgages for the parish of Orleans, state of Louisiana, in Book
22 1218J2, Folio 242, on the 27th day of September, 1973, as amended, all of
23 Rivercenter's right, title, and interest in and to and to assume all obligations of
24 Rivercenter arising out of that certain lease covering and affecting certain areas of
25 the public wharf known as the Poydras Street Wharf, located generally at the foot of
26 Poydras Street on the east or left descending bank of the Mississippi River, in the
27 city of New Orleans, Louisiana, which areas are leased by Rivercenter under an
28 agreement between the Board of Commissioners of the Port of New Orleans and
29 International Rivercenter made and entered into on the 24th day of April, 1974, as

1 amended, and to purchase all of the improvements owned by Rivercenter located
2 thereon and to keep and maintain same subject to the terms and conditions of the
3 lease. The dollar amount to be paid by the authority for leasehold interest and
4 improvements and facilities shall not exceed the actual cost incurred by Rivercenter
5 in connection with such leasing and the construction of the improvements and
6 facilities thereon. Actual cost, as used in this Paragraph means the following: costs
7 paid or incurred by Rivercenter in connection with the obtaining of the lease and the
8 acquisition and construction of the improvements and facilities located on the leased
9 premises; architects' and engineers' fees; the cost of surveys, investigations, licenses,
10 permits, testing, and site preparation; the cost of removing and relocating structures,
11 utilities and railroad tracks; demolition costs; leasing commissions and fees;
12 professional consultants' fees; development fees; lease rental payments; legal,
13 financing and accounting expenses and fees; loan service fees; interest and interest
14 standby fees; and all other items of expenses incident and properly allocable to the
15 obtaining of the lease and the construction of the improvements and facilities on the
16 leased premises and placing the same in operation. The actual cost incurred by
17 Rivercenter shall be verified by independent certified public accountants retained by
18 the authority. The purchase price may be paid entirely in cash or may be paid in
19 installments over a period of years with interest to be payable on the unpaid principal
20 installments at a rate fixed by the authority with the approval of the State Bond
21 Commission or by a combination of the foregoing, or by a mutual agreement, all or
22 a portion of the purchase price may be paid in bonds issued by the authority.

23 (2) Notwithstanding anything in this Section to the contrary, the amount to
24 be paid by the authority for the leasehold interest and improvements and facilities
25 shall not exceed six million dollars. However, if the transfer of Rivercenter's rights
26 and interest in the wharf occurs subsequent to September 1, 1978, the sum of six
27 million dollars may be increased by the costs incurred by Rivercenter from
28 September 1, 1978, to the date of the closing of the transaction. The "costs incurred
29 by Rivercenter from September 1, 1978, to the date of the closing of the transaction"

1 shall mean rental, interest on six million dollars paid by Rivercenter, maintenance
2 costs and other actual charges incurred during this period, and any capital costs for
3 improvement of the wharf as an exhibition center. Neither the provisions of R.S.
4 38:2211 et seq. nor any other provisions of general law with respect to the purchase
5 or leasing of property by public entities shall be applicable to such purchase and
6 assumption of obligations.

7 B. In furtherance of Subsection A of this Section, the board of
8 commissioners of the Port of New Orleans shall give its consent to the purchase by
9 the authority of all of the right, title, and interests of Rivercenter in and to and the
10 assumption by the authority of all of the obligations of Rivercenter arising under that
11 certain lease covering and affecting certain areas of the Poydras Street Wharf, to the
12 purchase by the authority of all the improvements owned by Rivercenter located
13 thereon, and, for the duration of the lease and subject to the terms and conditions of
14 the lease, to the construction, maintenance, and operation by the authority on the
15 leased premises, of convention, exhibition, and tourist facilities, except that the
16 construction, maintenance, and operation of such facilities shall not infringe upon,
17 impair, or diminish the operation or maintenance of the passenger terminal or those
18 areas devoted, intended, or required for use for passenger terminal operations and
19 other purposes and activities required by the lease and shall not infringe upon,
20 impair, or interfere with access to or egress from operations on sections of the
21 Poydras and Canal Street Wharves not covered by the lease except with the prior
22 approval of the board of commissioners of the Port of New Orleans. The board and
23 the authority shall cooperate and coordinate to assure that authorized users shall have
24 suitable ingress and egress to the facilities of the port. If the authority defaults in the
25 performance of the obligations imposed by the lease, the board of commissioners of
26 the Port of New Orleans may enforce its rights under the lease by conventional
27 means in any court of competent jurisdiction, as provided in the lease.

28 §4710.15. Hotel occupancy tax

1 A.(1) In order to provide funds for the purposes of the authority, the
2 authority may levy and collect a tax upon the occupancy of hotel rooms located
3 within the parish of Orleans. The tax shall be in the amount of one percent of the
4 rent or fee charged for such occupancy. The tax shall be in addition to all taxation
5 upon the occupancy of hotel rooms located in the parish of Orleans.

6 (2)(a) The word "hotel" as used in this Chapter means and includes any
7 establishment engaged in the business of furnishing or providing rooms intended or
8 designed for dwelling, lodging, or sleeping purposes to transient guests, where such
9 establishment consists of ten or more guest rooms. "Hotel" does not include any
10 hospital, convalescent or nursing home or sanitarium, or hotel-like facility operated
11 by or in connection with a hospital or medical clinic providing room exclusively for
12 patients and their families.

13 (b) "Person" as used in this Section shall have the same definition as that
14 contained in R.S. 47:301(8).

15 (3) The tax shall be paid by the person who exercises or is entitled to
16 occupancy of the hotel room and shall be paid at the time the rent or fee for
17 occupancy is paid.

18 (4) The tax shall not apply to the rent for a hotel room rented to the same
19 occupant for a period of thirty or more consecutive calendar days, nor shall it apply
20 to hotel rooms rented for less than three dollars a day.

21 B. The authority shall impose the tax by resolution adopted by the board who
22 has the right to provide in the resolution necessary an appropriate rules and
23 regulations for the imposition, collection, and enforcement of the tax. The resolution
24 levying and imposing the hotel occupancy tax may not be adopted by the board and
25 no real property or leasehold interest may be acquired and no obligation to acquire
26 any real property or leasehold interest may be incurred by the authority unless prior
27 thereto the governing authority of the city of New Orleans approves the levy of such
28 tax by a favorable vote of a majority of the members thereof and the question of or
29 proposition to authorize the levy of the tax and the funding of avails thereof into

1 bonds is submitted to the electors of the city at an election called, conducted,
 2 canvassed, and promulgated by the governing authority of the city, in accordance
 3 with the laws of Louisiana governing the conduct of elections, to authorize the
 4 issuance of bonds and the levying of taxes, and a majority of those electors voting
 5 in such election have voted in favor of the question or proposition to impose the tax
 6 and fund the avails thereof into bonds.

7 C. The authority may contract with the state of Louisiana or the city for the
 8 collection of the tax, which tax may be collected in the same manner and subject to
 9 the same conditions as the hotel occupancy tax being imposed by the Louisiana
 10 Stadium and Exposition District on hotels located in the city of New Orleans.

11 §4710.15.1. Additional hotel tax authorized

12 In addition to tax authorized by R.S. 33:4710.5, the authority may levy and
 13 collect an additional tax on the occupancy of hotel rooms located within the parish
 14 of Orleans. The tax shall be in the amount of one percent of the rent or fee charged
 15 for such occupancy and shall be in addition to all taxation upon the occupancy of
 16 hotel rooms located in the parish of Orleans. The tax shall be levied and collected
 17 in the same manner, according to the same procedures and upon the same terms and
 18 conditions, including the approval of the governing authority of the city of New
 19 Orleans and the electorate of the city, as required for the imposition of the tax by
 20 R.S. 33:4710.15. The tax authorized by this Section shall be automatically
 21 terminated upon the payment in full of all bonds or other obligations secured in
 22 whole or in part by the tax.

23 §4710.15.2. Additional hotel occupancy tax authorized

24 A.(1) In addition to the hotel occupancy tax authorized to be levied and
 25 collected by the authority pursuant to R.S. 33:4710.15 and 4710.15.1, the authority
 26 may levy and collect a tax upon the paid occupancy of hotel rooms located within
 27 the parish of Orleans. The hotel occupancy tax shall be in the amount of fifty cents
 28 per occupied hotel room per night for hotels containing ten to two hundred
 29 ninety-nine guest rooms, one dollar per occupied hotel room per night for hotels

1 containing three hundred to nine hundred ninety-nine guest rooms, and two dollars
2 per occupied hotel room per night for hotels containing one thousand or more guest
3 rooms.

4 (2) The tax shall be levied and collected in the same manner, according to
5 the same procedures and upon the same terms and conditions, including the approval
6 of the governing authority of the city of New Orleans and the electorate of the city,
7 as required for the imposition of the tax by R.S. 33:4710.15.

8 B. The hotel occupancy tax shall be automatically terminated upon payment
9 in full of all bonds or other obligations of the authority payable in whole or in part
10 from or secured by such hotel occupancy tax.

11 §4710.16. Use of revenues

12 Prior to the issuance of bonds pursuant to this Chapter, any revenue of the
13 authority derived from any source whatsoever may be used by the authority for the
14 payment of the administrative and operating expenses of the board and for the
15 payment of any expenses incurred in determining the feasibility of a project or
16 projects and developing plans therefor, including engineering, architectural, legal,
17 and administrative costs and fees incidental thereto. Any revenue of the authority
18 remaining at the end of each fiscal year prior to the issuance of bonds and after the
19 payment of such expenses shall be considered surplus and may, in the sole discretion
20 of the authority, be distributed by the authority to the city of New Orleans or retained
21 by authority for utilization on future expenses, capital expenditures, or costs
22 reasonably anticipated to be incurred.

23 §4710.17. Bonds

24 A. The authority may, from time to time, with the approval of the State Bond
25 Commission, issue negotiable bonds in one or more series in such principal amount
26 as, in the opinion of its board, shall be necessary to provide for the acquisition,
27 construction, reconstruction, extension, or improvement of one or more projects,
28 including engineering, architectural, inspection, legal, and financial fees and costs,
29 interest on such bonds during construction and for a reasonable period thereafter,

1 establishment of reserves to secure such bonds, and all other expenditures of the
2 authority incidental or necessary or convenient thereto. The annual payments due
3 on bonds of the authority for principal, interest, premium, or otherwise shall not
4 exceed the estimated annual revenues of the hotel occupancy taxes authorized by this
5 Chapter and other income and revenues of the authority derived from any source
6 whatsoever, including without limitation any and all taxes, fees, and charges
7 authorized by this Chapter and revenues derived from one or more projects or
8 expansion projects and leases and agreements securing the payment of bonds. Such
9 bonds shall be authorized and issued by a resolution of the board of the authority and
10 shall be of such series, bear such date or dates, be serial or term bonds, or a
11 combination thereof, mature at such time or times, bear interest at such rate or rates
12 payable on such date or dates, be in such denominations, be in such form, carry such
13 registration and exchangeability privilege, be payable in such medium of payment
14 and at such place or places, be subject to such terms of redemption, and be secured
15 in such manner consistent with the authority contained in this Section as the
16 resolution authorizing such bonds may provide.

17 B. The bonds shall be executed in the name of the authority by the manual
18 or facsimile signature of such officer or officers of the board as may be designated
19 in the resolution or other instrument providing for their issuance. If any officer
20 whose manual or facsimile signature appears on any bond ceases to be such officer
21 before the delivery of such bonds, such signature nevertheless shall be valid and
22 sufficient for all purposes as if he had remained in office until such delivery. The
23 resolution or trust instrument may provide for authentication of the bonds by the
24 trustee or fiscal agent thereunder.

25 C. All bonds issued by the authority shall be sold in such manner and for
26 such prices as the board may determine.

27 D. The board may, in any resolution authorizing the issuance of such bonds,
28 enter into such covenants with the future holder or holders of the bonds as to the
29 management and operation of projects, the lease or rental thereof, the imposition and

1 collection of fees and charges for services and facilities furnished by the authority,
2 the disposition of such fees and revenues, the issuance of future bonds and the
3 creation of future liens and encumbrances against the projects and the revenues
4 therefrom, the carrying of insurance on the project facilities, the keeping of books
5 and records, and other pertinent matters as may be deemed proper by the board to
6 assure the marketability of the bonds.

7 E. Any holder of the bonds or any of the coupons thereto attached may by
8 appropriate legal action compel performance of all duties required of the authority
9 and officials of the authority and the board by this Chapter.

10 F. If any bond issued under this provision of this Chapter and secured by the
11 revenue or revenues of a project or projects is permitted to go into default as to
12 principal or interest, any court of competent jurisdiction may, pursuant to the
13 application of the holder of the bond, appoint a receiver for such project or projects,
14 which receiver shall be under the duty of operating the project or projects and
15 collecting the revenues pledged to the payment of the bonds, pursuant to the
16 provisions of this Chapter and the resolution authorizing the bonds.

17 G. Bonds may, in the discretion of the board, be additionally secured by
18 conventional mortgage on all or any part of the properties or facilities acquired,
19 constructed, extended, or improved with the proceeds thereof, and the board shall
20 have full discretion to make such provisions as it may see fit for the making and
21 enforcement of such mortgage and the provisions to be therein contained.

22 H. The board may provide by resolution for the issuance of refunding bonds
23 of the authority for the purpose of refunding outstanding bonds of the authority
24 issued pursuant to the provisions of this Chapter, such refunding bonds to be issued
25 pursuant to the provisions of Chapter 14-A of Title 39 of the Louisiana Revised
26 Statutes of 1950, as amended.

27 I. Any bonds issued pursuant to this Section and the income therefrom is
28 exempt from taxation by this state or any political subdivision thereof.

1 J. Every resolution authorizing the issuance of bonds of the authority shall
2 be published at least once in the official journal of the authority. For thirty days after
3 the date of publication, any person in interest may contest the legality of the
4 resolution and of any provision therein made for the security and payment of the
5 bonds. After that time, no one shall have any cause of action to test the regularity,
6 formality, legality, or effectiveness of the resolution and provisions thereof for any
7 cause. Thereafter, it shall be conclusively presumed that every legal requirement for
8 the issuance of the bonds has been complied with. No court shall have authority to
9 inquire into any of these matters after the thirty days.

10 K. If the authority has issued bonds secured by hotel occupancy taxes,
11 neither the legislature nor the authority shall discontinue or decrease the tax or
12 permit to be discontinued or decreased the tax in anticipation of the collection of
13 which such bonds have been issued, or in any way make any change in the allocation
14 and dedication of the proceeds of such tax which would diminish the amount of the
15 tax revenues to be received by the authority until all of such bonds have been retired
16 as to principal and interest or irrevocable provision made for the payment of
17 principal and interest on such bonds, and there is hereby vested in the holders from
18 time to time of such bonds and the coupons representing interest thereon a
19 contractual right under the provisions of this Chapter.

20 §4710.17.1 Additional authority to issue bonds

21 A. Without reference to any other provision of the Constitution of Louisiana
22 or of the laws of Louisiana and as a grant of power in addition to the authority to
23 issue bonds contained in R.S. 33:4710.17 and to carry out the purposes of this
24 Chapter, the authority may, from time to time, with the approval of the State Bond
25 Commission, issue negotiable bonds in one or more series for the purpose of
26 providing funds to finance an expansion project or projects, including engineering,
27 architectural, inspection, legal, and financial fees and costs, interest on such bonds
28 during construction and for a reasonable period thereafter, establishment of reserves
29 to secure such bonds, all costs associated with the issuance of such bonds, including

1 credit enhancement, derivative products, underwriter's discount, and funding of
2 accounts, if any, required by the terms of the resolution or trust indenture authorizing
3 their issuance, and all other expenditures of the authority incidental or necessary or
4 convenient thereto. Such bonds shall be authorized and issued by a resolution or
5 resolutions of the board and shall be of such series, bear such date or dates, be of
6 such type, mature at such time or times, bear interest at such rate or rates payable on
7 such date or dates, be in such denominations, be in such form, carry such registration
8 and exchangeability privilege, be payable in such medium of payment and at such
9 place or places, be subject to such terms of redemption, and be secured in such
10 manner consistent with the authority contained in this Section as the resolution
11 authorizing such bonds may provide. Payment of the bonds authorized by this
12 Section may be secured by a pledge of the avails or proceeds of the hotel occupancy
13 taxes and food and beverage tax authorized by this Chapter, such other taxes, fees,
14 and charges authorized by this Chapter, and any other income and revenue of the
15 authority as may be determined by the board and as authorized or permitted by law.
16 The word "bonds" as used in this Section shall mean and include bonds, notes,
17 certificates of indebtedness, or other evidence of indebtedness for the repayment of
18 borrowed money.

19 B. Bonds issued pursuant to this Section also may be secured by a trust
20 agreement by and between the authority and one or more corporate trustees or fiscal
21 agents, which may be any trust company or bank having the powers of a trust
22 company within or without this state.

23 C. All bonds issued by the authority shall be sold in such manner and for
24 such prices as the board may determine.

25 D. The board may, in any resolution authorizing the issuance of such bonds,
26 enter into such covenants with the future owner or owners of the bonds as to the
27 management and operation of expansion projects, the lease or rental thereof, the
28 imposition and collection of fees and charges for services and facilities furnished by
29 the authority, the disposition of such fees and revenues, the issuance of future bonds

1 and the creation of future liens and encumbrances against the expansion projects and
2 the revenues therefrom, the carrying of insurance on the expansion projects, the
3 keeping of books and records, and other pertinent matters, including the appointment
4 of a receiver in the event of default, as may be deemed proper by the board to assure
5 the marketability of the bonds.

6 E. Any bonds may, in the discretion of the board, be additionally secured by
7 a conventional mortgage on all or any part of the properties or facilities acquired,
8 constructed, extended, or improved with the proceeds thereof, and the board shall
9 have full discretion to make such provisions as it may see fit for the making and
10 enforcement of such mortgage and the provisions to be therein contained.

11 F. The board may issue refunding bonds of the authority for the purpose of
12 refunding outstanding bonds issued pursuant to the provisions of this Section in
13 accordance with Chapter 14-A of Title 39 of the Louisiana Revised Statutes of 1950.

14 G. Any pledge of taxes, fees and charges, revenues, securities, and other
15 monies made by the authority pursuant to this Section shall be valid and binding
16 from time to time when the pledge is made. Such taxes, fees and charges, revenues,
17 securities, and other monies so pledged and then held or thereafter received by the
18 authority or any fiduciary shall immediately be subject to the lien of such pledge
19 without any physical delivery thereof or further act, and the lien of any such pledge
20 shall be valid and binding as against all parties having claims of any kind in tort,
21 contract, or otherwise against the authority, whether or not such parties have notice
22 thereof. The instrument by which such a pledge is created need not be filed or
23 recorded except in the official minutes of the authority.

24 H. The bonds shall be executed in the name of the authority in the manner
25 provided in the resolution authorizing the issuance of such bonds.

26 I. Pending the preparation of definitive bonds, the authority may issue
27 interim receipts or temporary bonds, exchangeable for definitive bonds when such
28 bonds have been executed and are available for delivery.

1 J. No member of the board or of the authority or any person executing such
2 bonds shall be liable personally on such bonds.

3 K. All bonds and any interest coupons appertaining thereto issued pursuant
4 to this Section shall be and are hereby made negotiable instruments within the
5 meaning of and for all purposes of the negotiable instruments law of Louisiana,
6 subject only to the provisions of bonds for registration.

7 L. All bonds and the income therefrom is exempt from all taxation by this
8 state or any political subdivision thereof. The bonds shall be legal and authorized
9 investments for banks, savings banks, insurance companies, homestead and building
10 and loan associations, trustees, and other fiduciaries and may be used for deposit
11 with any officer, board, municipality, or other political subdivision of the state of
12 Louisiana, in any case where deposit or security is required.

13 M. When any bonds secured in whole or in part by any taxes, fees, or
14 charges authorized by this Section have been issued, neither the legislature nor the
15 authority shall discontinue or decrease the applicable taxes, fees, or charges, or
16 permit to be discontinued or decreased the applicable taxes, fees, or charges in
17 anticipation of the collection of which such bonds have been issued, or in any way
18 make any change in the allocation and dedication of the proceeds of such taxes, fees,
19 or charges which would diminish the amount of the revenues to be received
20 therefrom by the authority until all of such bonds shall have been retired as to
21 principal and interest or irrevocable provision is made for the payment of principal
22 and interest on such bonds.

23 N. The bonds and the interest thereon shall not be considered a debt of the
24 state or any political subdivision thereof within the meaning of the constitution or the
25 statutes of the state and shall never constitute a charge against the credit or taxing
26 power of the state or any other political subdivision thereof. Neither the state or any
27 other political subdivision thereof shall in any manner be liable for the payment of
28 the principal, interest or premium, sinking or reserve fund requirements, or other

1 requirements of the bonds or for the performance of any agreement or pledge of any
2 kind which may be undertaken by the authority.

3 O. The powers and rights conferred by this Section shall be in addition and
4 supplemental to the powers and rights conferred by any other general or special law.

5 This Section does and shall be construed to provide a complete and additional
6 method for the doing of the things authorized thereby. The issuance of bonds or
7 refunding bonds or other obligations pursuant to the provisions of this Section need
8 not comply with the requirements of any other state law applicable to the issuance
9 of the bonds or other obligations for the financing of any project, except as provided
10 No proceedings, notice, or approval shall be required for the issuance of any bonds
11 or any instrument as security therefor, except as provided in this Section. The
12 provisions of this Section shall be liberally construed for the accomplishment of its
13 purposes.

14 P. Any resolution authorizing the issuance of bonds shall be published one
15 time in the official journal of the authority; however, it shall not be necessary to
16 publish any exhibits to such resolution if exhibits are available for public inspection
17 and such fact is stated in the publication. For thirty days after the date of
18 publication, any person in interest may contest the legality of the resolution, any
19 provision of the bonds to be issued pursuant to it, the provisions therein made for the
20 security and payment of the bonds, and the validity of all the provisions and
21 proceedings relating to the authorization and issuance of such bonds. After that time,
22 no person may contest the regularity, formality, legality, or effectiveness of the
23 resolution, any provision of the bonds to be issued pursuant to it, the provisions for
24 the security and payment of the bonds, and the validity of all other provisions and
25 proceedings relating to their authorization and issuance, for any cause whatever.
26 Thereafter, it shall be conclusively presumed that the bonds are legal and that every
27 legal requirement for the issuance of the bonds has been complied with. No court
28 shall have authority to inquire into any of these matters after the thirty days.

29 §4710.18. Obligations of the authority solely

1 Bonds issued by the authority are negotiable instruments and are solely the
2 obligations of the authority and not of the state of Louisiana or any other agency or
3 political subdivision thereof. The full faith and credit of the state of Louisiana or of
4 any other state agency shall not secure nor shall the full faith and credit of the state
5 at any time in the future be pledged to secure the payment of any indebtedness
6 incurred by the authority. The bonds issued by the authority do not constitute an
7 indebtedness, general or special, or a liability of the state or any other political
8 subdivision thereof. The issuance of the bonds does not directly or indirectly
9 obligate the state or any other political subdivision thereof to provide any funds for
10 the payment of such bonds. The bonds and interest coupons attached thereto shall
11 not at the time of issuance nor shall they ever be considered a debt of the state or any
12 other political subdivision thereof within the meaning of the constitution or the
13 statutes of the state and shall not at the time of issuance and shall never constitute a
14 charge against the credit or taxing power of the state or any other political
15 subdivision thereof. Neither the state or any other political subdivision thereof shall
16 in any manner be liable for the payment of the principal, interest on premiums,
17 sinking or reserve fund requirements or other requirements of the bonds or for the
18 performance of any agreement or pledge of any kind which may be undertaken by
19 the authority. No breach by the authority of any pledge or agreement shall create any
20 obligation upon the state or any other political subdivision, including any charge
21 against its credit or taxing power.

22 §4710.19. Use of revenue from hotel occupancy taxes

23 A. Notwithstanding any other provisions of this Chapter to the contrary, if
24 the authority issues bonds and pledges to the payment thereof the proceeds or avails
25 of a hotel occupancy tax authorized by this Chapter, the net proceeds of such tax in
26 each fiscal year shall be used to satisfy the authority's obligations under the
27 resolutions providing for the issuance of the bonds, including the payment of the
28 expenses of operating, maintaining, or improving the project or projects financed
29 with the proceeds of such bonds.

1 B. After provision has been made for the discharge of such obligations, any
2 balance remaining from such tax shall be used for the following purposes and in the
3 following order of priority:

4 (1) For the payment of rents due by the authority.

5 (2) For the payment of bond service charges.

6 (3) For the payment of the administrative and operating expenses of the
7 authority.

8 (4) For the payment of the cost of maintaining, improving, and operating
9 exhibition or convention facilities if the authority undertakes the maintenance,
10 improvement, and operation of same pursuant to a contract with the city of New
11 Orleans or any other person. Any contract entered into by the authority with any
12 private person, firm, or corporation for the maintenance or operation of any
13 exhibition or convention facility shall be made and entered into in accordance with
14 the provisions of R.S. 38:2211.

15 (5) To establish a reserve fund for replacement and for future needs for the
16 purposes provided for in this Chapter.

17 (6) For the payment to the city of New Orleans of any surplus created at the
18 end of the year as described in R.S. 33:4710.16.

19 §4710.20. State funds

20 Any provision of law to the contrary notwithstanding, the state shall not,
21 without prior express and specific authorization by a law, advance or expend any
22 funds for payment of the debt service or retirement of revenue bonds issued by the
23 Ernest N. Morial-New Orleans Exhibition Hall Authority, or its predecessor, the
24 New Orleans Exhibition Hall Authority.

25 §4710.21. Superdome; certain exhibits

26 If an exhibition be suitable for and the exhibitor be willing to hold the
27 exhibition in the Superdome, no contract for such exhibition in any facility of the
28 authority shall be entered into without the prior approval of the operating
29 management of the Superdome, which approval shall not be unreasonably withheld.

1 §4710.22. Port of New Orleans

2 A. Nothing in this Chapter shall be construed to affect, impinge upon, or
3 diminish the rights, powers, and jurisdiction of the board of commissioners of the
4 Port of New Orleans.

5 B. Notwithstanding anything contained in this Chapter to the contrary, no
6 provision of this Chapter shall be interpreted or construed to require the location or
7 construction of an exhibition facility on the public wharf known as the Poydras
8 Street Wharf, more particularly described in the lease between the board of
9 commissioners of the Port of New Orleans and International Rivercenter made and
10 entered into on the 24th day of April, 1974, as amended.

11 §4710.23. Food and beverage tax

12 A.(1) The authority may levy and collect a tax on food and beverages sold
13 by any food service establishment, as defined in this Section, located within the
14 parish of Orleans or in any airport or air transportation facility owned and operated
15 by the city of New Orleans, excluding any food service establishment owned by any
16 individual or corporation who had gross annual receipts of less than two hundred
17 thousand dollars from the operation of all such establishments during the calendar
18 year prior to the year in which the food and beverage tax is assessed.

19 (2) The food and beverage tax shall be in an amount not exceeding one-half
20 of one percent of gross receipts from the sales of food and beverages by said food
21 service establishments.

22 (3) The tax shall be paid by the person who purchases such food or beverage
23 and shall be paid at the time that the charge for the food or beverage is paid.

24 (4) The phrase "food service establishment" shall mean any fixed or mobile
25 restaurant, coffee shop, cafeteria, short order café, luncheonette, grill, tearoom,
26 sandwich shop, soda fountain, tavern, bar, cocktail lounge, night club, roadside
27 stand, industrial feeding establishment, private, public, or nonprofit organization or
28 institution routinely serving food, catering kitchen, commissary, delicatessen,
29 convenience store, grocery store, or similar place in which food or drink is prepared

1 for sale or for service on the premises or elsewhere, and any other establishment or
2 operation where food or drink is served or provided for the public. However, the
3 food and beverage tax shall not apply to meals furnished to any of the following: the
4 staff and students of educational institutions, including kindergartens; the staff and
5 patients of hospitals; the staff, inmates, and patients of mental institutions, and the
6 boarders of rooming houses. Such tax shall also not apply to occasional meals
7 furnished in connection with or by educational, religious, or medical organizations
8 if the meals are consumed on the premises where purchased. However, sales by any
9 of the above institutions or organizations in facilities open to outsiders or to the
10 general public are not exempt from the food and beverage tax authorized by this
11 Section.

12 B. The authority shall impose the food and beverage tax by resolution
13 adopted by the board who shall have the right to provide in the resolution necessary
14 and appropriate rules and regulations for the imposition, collection, and enforcement
15 of the food and beverage tax, including rules relative to issuance of tax exemption
16 certificates. Said resolution levying and imposing the food and beverage tax may not
17 be adopted by the board unless prior thereto the governing authority of the city of
18 New Orleans approves the levy of such food and beverage tax by a favorable vote
19 of a majority of the members present and voting and the question of or proposition
20 to authorize the levy of the food and beverage tax and the use of avails thereof shall
21 have been submitted to the electors of the city of New Orleans at an election called,
22 conducted, canvassed, and promulgated by the governing authority of the city, in
23 accordance with the laws of Louisiana governing the conduct of elections to
24 authorize the issuance of bonds and the levying of taxes, and a majority of those
25 electors voting in such election shall have voted in favor of the question or
26 proposition to impose the food and beverage tax.

27 C. The authority may contract with the state of Louisiana or the city of New
28 Orleans, or both, for the collection of the food and beverage tax authorized by this
29 Section.

1 D. The food and beverage tax shall be automatically terminated upon
2 payment in full of all bonds or other obligations of the authority payable in whole or
3 in part from or secured by such food and beverage tax.

4 §4710.24. Expansion project; additional taxes

5 A. As used in this Section, "expansion project" shall mean a project or
6 projects for the acquisition, construction, installation, and equipping of additions or
7 improvements to the Ernest N. Morial Convention Center-New Orleans, the
8 "convention center", including but not by way of limitation each of the following:

9 (1) Phase III Convention Center Expansion Project, which consists of a
10 building attached to the convention center containing additional exhibit space,
11 meeting rooms, ballroom space, a food court, exhibit hall concession stands, food
12 production facilities, and other structures and facilities functionally related to the
13 convention center and completed in April of 1999.

14 (2) Phase IV Convention Center Expansion Project, which means the project
15 to construct a free-standing building across Henderson Street from the existing
16 Convention Center, on a site owned by the authority, containing approximately one
17 million five hundred thousand square feet under roof including approximately five
18 hundred thousand square feet of exhibit space, with accompanying meeting rooms,
19 food service areas, building service areas and other facilities functionally related
20 thereto, and which shall be connected to Phase III Convention Center Expansion
21 Project by a pedestrian bridge above Henderson Street.

22 (3) Phase V Convention Center Expansion Project, which means a project
23 to advance a tourism development plan for the convention center, including
24 enhancements to the facility and installation of basic infrastructure to facilitate
25 private development including the private development of lodging facilities on
26 property owned by the authority, the private component of which may involve a joint
27 project between the authority and a private entity and the public component of which
28 is to be developed and funded in the following four stages in the order and according
29 to the priorities determined by the authority:

1 (a) Stage one is to provide infrastructure including but not limited to the
2 following:

3 (i) Making public infrastructure improvements on Convention Center
4 Boulevard, from Poydras Street to Orange Street, including utility improvements,
5 redevelopment of north and south bound traffic lanes, the incorporation of a
6 landscaped linear park and pedestrian mall, and the relocation, redirection, and
7 redevelopment of traffic along South Peters Street and Tchoupitoulas Street.

8 (ii) The development of public infrastructure in the area generally bounded
9 by Henderson Street, Tchoupitoulas Street, Orange Street, and the Mississippi River
10 flood wall to include the extension of Convention Center Boulevard from Henderson
11 Street to Orange Street, public utility infrastructure to support anticipated private
12 development, and any needed soil remediation.

13 (iii) The relocation of existing power lines along Convention Center
14 Boulevard and the incorporation of a mechanical means of mass transit, such as a
15 moving sidewalk or a monorail, to transport people along Convention Center
16 Boulevard, from Poydras Street to Orange Street. Stage one projects shall be
17 accomplished in a manner which ensures that there is no reduction or impairment of
18 current vehicular capacity in that area, particularly with respect to any improvements
19 in the vicinity of Convention Center Boulevard and Poydras and Orange Streets.

20 (b) Stage two is to make improvements at or on the riverfront to provide the
21 following:

22 (i) Development of a riverfront festival park along the Mississippi River at
23 existing wharfs, providing access to the river through the development of
24 approximately five acres for recreational, hospitality, commercial, and residential
25 use.

26 (ii) Development of riverfront festival park infrastructure, including public
27 utilities, lighting, and landscaping.

28 (c)(i) Stage three is to further integrate the convention center with its
29 surrounding urban areas through the following:

1 (aa) Renovation of the south end of the existing convention center in order
2 to create a new south entrance in response to adjacent development.

3 (bb) Development of an executive conference center which may be
4 integrated as part of a new, privately developed hotel.

5 (ii) Stage three projects shall be accomplished in a manner which ensures no
6 impairment or diminishment of vehicular access to the facilities of the board of
7 commissioners of the Port of New Orleans which are or may be accessed via
8 Henderson Street.

9 (d)(i) Stage four is to provide for the renovation, restoration, construction,
10 or demolition of building or buildings, and site preparation related thereto, to
11 facilitate the creation and development of a riverfront festival park.

12 (ii) Activity associated with the renovation, restoration, construction, or
13 demolition of the building or buildings and the development and operation of the
14 park shall be conducted in a fashion which ensures no interference with or adverse
15 effect upon the main line track of the New Orleans Public Belt Railroad.

16 B.(1) In order to provide funds for the Phase IV Convention Center
17 Expansion Project and for the use of such funds, along with existing taxes, fees, and
18 charges to secure any bonds issued for the Phase IV Convention Center Expansion
19 Project, the authority may levy and collect within the parish of Orleans a tax of one
20 percent on the occupancy of hotel rooms located in Orleans Parish.

21 (2) The tax shall be paid by the person who exercises or is entitled to
22 occupancy of the hotel room, and shall be paid at the time the rent or fee for
23 occupancy is paid.

24 (3) The tax shall not apply to the rent for a hotel room rented to the same
25 occupant for a period of thirty or more consecutive calendar days, nor shall it apply
26 to hotel rooms rented for less than three dollars a day.

27 C.(1) In order to provide additional funds for the Phase IV Convention
28 Center Expansion Project, the authority may levy and collect an additional tax on
29 food and beverages sold by any food service establishment located within the parish

1 of Orleans or in any airport or air transportation facility owned and operated by the
2 city of New Orleans, excluding any food service establishment owned by any
3 individual or corporation who had gross annual receipts of less than five hundred
4 thousand dollars from the operation of all such establishments during the calendar
5 year prior to the year in which the additional food and beverage tax is assessed. The
6 tax shall be in the amount of one-fourth of one percent of gross receipts from the
7 sales of goods and beverages by said food service establishments.

8 (2) The tax shall be paid by the person who purchases such food or beverage
9 and shall be paid at the time that the charge for the food or beverage is paid.

10 (3) The phrase "food service establishment" has the meaning set forth in R.S.
11 33:4710.23 and shall not mean or include convenience stores or grocery stores.

12 (4) The tax shall not apply to meals furnished to any of the following: the
13 staff and students of educational institutions, including kindergartens and pre-
14 kindergartens; the staff and patients of hospitals; the staff, inmates, and patients of
15 mental institutions; and the boarders of rooming houses. The tax also shall not apply
16 to occasional meals furnished in connection with or by educational, religious, or
17 medical organizations if the meals are consumed on the premises where purchased.
18 However, sales by any of the above institutions or organizations in facilities open to
19 outsiders or to the general public are not exempt from the additional food and
20 beverage tax authorized by this Subsection.

21 D. The authority shall impose the taxes authorized by this Section by
22 resolutions adopted by the board who shall have the right to provide in the
23 resolutions necessary and appropriate rules and regulations for the imposition,
24 collection, and enforcement of such taxes, including rules relative to issuance of tax
25 exemption certificates for the food and beverage tax. The authority may contract
26 with the state of Louisiana or the city of New Orleans, or both, for the collection of
27 the taxes authorized by this Section.

1 E. Any tax authorized by this Section shall be automatically terminated upon
2 payment in full of all bonds or other obligations payable in whole or in part from or
3 secured by said taxes.

4 F. Without reference to any other provision of the constitution or laws of
5 Louisiana, including this Chapter, the authority may, from time to time, with the
6 approval of the State Bond Commission, issue negotiable bonds in one or more series
7 for the purpose of providing funds to finance the Phase IV Convention Center
8 Expansion Project of the Ernest N. Morial Convention Center in accordance with the
9 provisions of R.S. 33:4710.17 and 4710.17.1; such bonds to be payable from all
10 revenues derived by the authority as more particularly set forth in the resolution or
11 resolutions providing for their issuance.

12 G. Without reference to any other provision of the constitution or laws of
13 Louisiana, including this Chapter, the authority may, from time to time, with the
14 approval of the State Bond Commission, issue negotiable bonds in one or more series
15 for the purpose of providing funds to finance the Phase V Convention Center
16 Expansion Project of the Ernest N. Morial Convention Center in accordance with the
17 provisions of R.S. 33:4710.17 and 4710.17.1; such bonds to be payable from all
18 revenues derived by the authority as more particularly set forth in the resolution or
19 resolutions providing for their issuance.

20 §4710.25. Service contractor tax

21 A. Notwithstanding any other provision of law to the contrary, the authority
22 may levy and collect, within the parish of Orleans, a tax on the furnishing of goods
23 and services which are provided on a contractual basis by service contractors in
24 conjunction with trade shows, conventions, exhibitions, and other events, whether
25 public or private, such services to include goods and services provided in connection
26 with the installation and dismantling of exhibits, displays and booths, decorations,
27 electrical supplies, material handling, drag, flowers and floral decorations,
28 computers, audio and visual equipment, bands and orchestras, lighting trusses,
29 rigging and associated equipment, furniture, carpets, signs, props, floats, business

1 machines, plumbing, telephones, photography, catering food services, compressed
2 air or gas, balloons, scaffolding, fork lifts, highlights, security, information retrieval
3 systems, and any other services or items associated with the above. The tax shall be
4 levied on the service contractor providing the services in an amount equal to two
5 percent of total charges specified in the contract to be paid to the service contractor
6 for the furnishing of the goods and services; however, the amount of the tax may be
7 included in the contract as a charge to be paid by the person for whom the goods and
8 services were provided.

9 B. In the ordinance imposing the tax, the "service contractor tax ordinance",
10 the authority shall provide for the administration and enforcement of the tax and the
11 collection of the tax from persons subject to the tax as the authority determines to be
12 necessary or practicable for the effective collection, administration, and enforcement
13 of the tax. The authority may enter into agreements as it deems appropriate with any
14 governmental agency providing for the governmental agency to act as the authority's
15 agent to collect the tax.

16 C. For purposes of this Section, "service contractors" means and includes
17 those persons who contract to furnish the services and items listed in this Section in
18 conjunction with trade shows, conventions, and exhibitions, whether public or
19 private, which are held and conducted within the parish of Orleans.

20 D. All proceeds of the tax, penalties, and interest collected under the service
21 contractor tax ordinance shall be paid to the treasurer of the authority or, at the
22 discretion of the authority, to a bank designated by the authority or trustee in
23 accordance with the provisions of a bond resolution and deposited into a trust fund
24 held in the name of the authority and administered by the treasurer or trustee as
25 provided in this Section.

26 E. All amounts deposited from the proceeds of the tax levied pursuant to this
27 Section to the credit of the trust fund shall be administered and disbursed as follows:
28 first, an amount, if any, necessary for the payment of costs of collection of the tax
29 shall be set aside in a special account established for such purpose; second, an

1 amount necessary for the payment of refunds shall be retained in the trust fund or set
2 aside in a special account established for such purpose; and third, the balance of the
3 proceeds shall be used solely for the purpose of paying costs of the Phase III
4 Expansion Project and may be pledged to and used for the payment of bonds secured
5 in whole or in part by such tax and for the payment of all costs and expenses
6 associated with the issuance, sale, and delivery of such bonds, including credit
7 enhancement, derivative products, underwriter's discount, and funding of reserves
8 or other accounts required by the resolution or trust indenture authorizing their
9 issuance.

10 F. When all bonds secured in whole or in part by the tax have been retired
11 or are no longer deemed to be outstanding under the terms of their issuance, the
12 authority to levy and collect the tax authorized in this Section shall be null and void
13 and such tax shall no longer be collected.

14 §4710.26. Sight-seeing tour tax

15 A. As used in this Section, the following words and terms have the following
16 meanings:

17 (1) "Per capita sight-seeing tour" means a sight-seeing tour sold to
18 individuals and/or groups of individuals on a cost per person basis.

19 (2) "Sight-seeing tour" means a tour of places and things, including but not
20 by way of limitation points of interest, historic buildings, parks, and other sites
21 conducted by persons acting as sight-seeing guides or lecturers, and includes walking
22 tours and those conducted on any type of vehicle or other means of conveyance.

23 "Sight-seeing tour" does not mean any of the following types of tours: tours for a
24 group or groups of individuals who collectively hire a guide or a vehicle for an
25 exclusive private tour limited to such group or groups of individuals or tours of
26 museums, historic buildings or homes, churches, cemeteries, buildings, planetariums,
27 libraries, zoos, or aquariums when a fee is charged by such establishment, place, or
28 facility for a tour of, or visit to, such establishment, place, or facility; however, the
29 definition of "sight-seeing tour" does mean and include tours of, or visits to, any of

1 the establishments, places, or facilities set forth in this Section, if such tours or visits
2 are a part of a general tour of multiple sites, establishments, places, or facilities.

3 (3) "Ticket" means a certificate, token, or any document evidencing that
4 payment of an admission fee or fare has been made.

5 B. Notwithstanding any other provisions of law to the contrary, the authority
6 may levy and collect a tax of one dollar on all tickets sold in the parish of Orleans
7 for per capita sight-seeing tours in the parish of Orleans, or for tours, a portion of
8 which includes sight-seeing in the parish of Orleans, except those sold by a
9 governmental agency. The tax shall be imposed by ordinance, the "tour tax
10 ordinance", adopted by the board which shall provide for the administration and
11 enforcement of the tax and the collection of the tax from persons subject to the tax
12 as the authority determines to be necessary or practical for the effective collection,
13 administration, and enforcement of the tax. The tax shall be paid by the purchasers
14 of the tickets at the time of purchase. The authority may enter into agreements as it
15 deems appropriate with any governmental agency providing for that entity or agency
16 to act as the authority's agent to collect the tax.

17 C. All proceeds of the tax, penalties, and interest collected under the tour tax
18 ordinance shall be paid to the treasurer of the authority or, at the discretion of the
19 authority, to a bank designated by the authority or trustee in accordance with the
20 provisions of a bond resolution and deposited into a trust fund held in the name of
21 the authority and administered by the treasurer or trustee as provided hereinafter in
22 this Section.

23 D. All amounts deposited from the proceeds of the tax levied pursuant to this
24 Section to the credit of the trust fund shall be administered and disbursed as follows:
25 first, an amount, if any, necessary for the payment of costs of collection of the tax
26 shall be set aside in a special account established for such purpose; second, an
27 amount necessary for the payment of refunds shall be retained in the trust fund or set
28 aside in a special account established for such purpose; and third, the balance of the
29 proceeds deposited in the trust fund shall be used solely for the purpose of financing

1 a portion of the Phase III Expansion Project and may be pledged to and used for the
2 payment of bonds secured in whole or in part by such tax and for the payment of all
3 costs and expenses associated with the issuance, sale, and delivery of such bonds,
4 including credit enhancement, derivative products, underwriter's discount, and
5 funding of reserves or other accounts required by the resolution or trust indenture
6 authorizing their issuance.

7 E. Until bonds have been issued by the authority and secured by all or any
8 part of the proceeds of the tax, monies on deposit in the trust fund shall be used
9 solely to pay costs of the Phase III Expansion Project.

10 F. When all bonds secured in whole or in part by the tax have been retired
11 or are no longer deemed to be outstanding under the terms of their issuance, the
12 authority to levy and collect the tax authorized in this Section shall be null and void
13 and such tax shall no longer be collected.

14 §4710.27. Leases

15 A. In addition to any other powers of the authority and without reference to
16 any other provision of the constitution or laws of Louisiana, the authority may pledge
17 its taxes, revenues, securities, and other monies to secure any lease or sublease
18 entered into by the authority. Such taxes, revenues, securities, and other monies so
19 pledged and then held or thereafter received by the authority or any fiduciary shall
20 immediately be subject to the lien of such pledge without any physical delivery
21 thereof or further act, and the lien of any such pledge shall be valid and binding as
22 against all parties having claims of any kind in tort, contract, or otherwise against the
23 authority, whether or not such parties have notice thereof. The instrument by which
24 such a pledge is created need not be filed or recorded except in the official minutes
25 of the authority.

26 B. When any lease or sublease is secured by the hotel occupancy tax levied
27 pursuant to R.S. 33:4710.15.2 or the food and beverage tax levied pursuant to R.S.
28 33:4710.23, neither the legislature nor the authority shall discontinue or decrease the
29 applicable tax or permit to be discontinued or decreased the applicable tax in

1 anticipation of the collection of which such leases or subleases, or both, have been
2 entered into, or in any way make any change in the allocation and dedication of the
3 proceeds of such tax which would diminish the amount of the applicable tax
4 revenues to be received by the authority until all of such leases or subleases, or both,
5 shall have expired.

6 §4710.28. Escrow fund

7 In each fiscal year, after payment of all obligations of the authority secured
8 by or payable from all or any part of the taxes levied pursuant to R.S. 33:4710.15.2
9 and 4710.23, the authority shall deposit the balance of such taxes into a special
10 escrow fund to be used solely to retire said obligations in advance of their maturities
11 at a price or prices not greater than the applicable redemption price. However, the
12 provisions of this Section shall be applicable only to outstanding obligations of the
13 authority issued or incurred prior to the effective date of this amendment to this
14 Section and shall not be applicable with respect to any bonds or other obligations
15 issued or incurred thereafter to pay any costs of the Phase III Expansion Project, the
16 Phase IV Expansion Project, or the Phase V Convention Center Expansion Project.

17 §4710.29. Minority Businesses

18 A. To provide equal procurement, contractual, and employment participation
19 in any expansion project, as defined in R.S. 33:4710.24, the authority shall prescribe
20 rules and regulations as may be necessary to provide for the following protections
21 for the rights of minority citizens:

22 (1) To designate and set aside for awarding to minority businesses not less
23 than thirty percent of anticipated local procurement of goods and services
24 respectively, including contracts for professional services but excluding construction,
25 for any expansion project, based upon the total value of such procurement.

26 (2) To designate and set aside for awarding to minority contractors not less
27 than twenty percent of the construction contracts for any expansion project, based
28 upon the total value of such contracts.

1 (3) To establish an affirmative action plan for the hiring and maintenance of
2 personnel for any expansion project.

3 (4) To establish an affirmative action plan to guarantee that equal
4 opportunity in employment is incorporated into each agreement or contract with any
5 provider of services to the authority for any expansion project.

6 (5) To prescribe and promulgate rules and regulations to provide for
7 effective enforcement of the rights granted in this Section including injunctive relief
8 and penalties for violations.

9 (6) To prescribe and promulgate rules and regulations for the certification
10 of businesses as bona fide minority businesses or minority contractors.

11 B. For purposes of this Section, the following definitions apply:

12 (1) "Minority" means a person who is a citizen or lawful permanent resident
13 of the United States and who is:

14 (a) Black: having origins in any of the black racial groups of Africa.

15 (b) Hispanic: of Mexican, Puerto Rican, Cuban, Central or South American,
16 or other Spanish or Portuguese culture or origin regardless of race.

17 (c) Asian American: having origins in any of the original peoples of the Far
18 East, Southeast Asia, the Indian subcontinent, or the Pacific Islands.

19 (d) American Indian or Alaskan Native: having origins in any of the original
20 peoples of North America.

21 (2) "Minority business" or "minority contractor" means a small business
22 organized for profit performing a commercially useful function which is owned and
23 controlled by one or more minority individuals or a minority enterprise as defined
24 in R.S. 39:1952. "Owned and controlled" means a business in which one or more
25 minorities or minority business enterprises own at least fifty-one percent or in the
26 case of a corporation at least fifty-one percent of the voting stock and control at least
27 fifty-one percent of the management and daily operations of the business.

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 573 Original

2019 Regular Session

Abramson

Abstract: Codifies laws pertaining to the Ernest N. Morial-New Orleans Exhibition Hall Authority.

Proposed law incorporates uncodified Acts of the legislature relating to the Ernest N. Morial-New Orleans Exhibition Hall Authority into the La. Revised Statutes of 1950. The table below indicates the Sections of Act No. 305 of 1978 R.S., as amended, the most recent expression of the legislature on each of those Sections or portions thereof, and the placement of those provisions in the proposed codification scheme in Title 33 of the La. Revised Statutes of 1950.

Section of Act No. 305	Source	Disposition in Title 33
1- Creation	Act 43 of 1992 RS	4710.11(A)
2- Bd of commissioners		
(A)	Act 1174 of 1997 RS	4710.12(A) and (B)
(B)	Act 1174 of 1997 RS	4710.12(C)
(C)	Act 572 of 1984 RS	4710.12(D)
(D)	Act 572 of 1984 RS	obsolete
3- Domicile	Act 1174 of 1997 RS	4710.11(B)
3- Bd of commissioners	Act 1174 of 1997 RS	4710.12(D)-(H)
4- Powers and duties		
4(intro paragraph)	Act 557 of 2014 RS	4710.11(C) and (D)
4 (A) and (B)	Act 305 of 1978 RS	4710.13(1) an (2)
4(C)	Act 1176 of 1997 RS	4710.13(3)
4(D)	Act 557 of 2014 RS	4710.13(4)
4(E) and (F)	Act 305 of 1978 RS	4710.13(5) and (6)
(G)	Act 557 of 2014 RS	4710.13(7)
4(H) and (I)	Act 42 of 1994 RS	4710.13(8) and (9)
4(J), (K), and (L)	Act 305 of 1978 RS	4710.13(10), (11), and (12)
4(M)	Act 557 of 2014 RS	4710.13(13)
4(N) and (O)	Act 305 of 1978 RS	4710.13(14) and (15)
4(P)	Act 1176 of 1997 RS	4710.13(16)
5- Rivercenter		

5(A) and (B)	Act 305 of 1978 RS	4710.14
5(C)	Act 305 of 1978 RS	4710.13(17)
5(D)	Repealed; Act 287 of 1982	Previously repealed
5(E)	Act 9 of 1980 2nd ES	4710.13(18)
6- Hotel occupancy tax	Act 305 of 1978 RS	4710.15
6.1- Additional hotel occupancy tax	Act 42 of 1994 RS	4710.15.1
7- Use of revenue	Act 305 of 1978 RS	4710.16
8- Issue bonds		
8(1st paragraph)	Act 42 of 1994 RS	4710.17(A)
8(2nd paragraph)	Act 42 of 1994 RS	4710.17(B)
8(3rd through 7th para)	Act 305 of 1978 RS	4710.17(C)-(G)
8(8th paragraph)	Act 42 of 1994 RS	4710.17(H)
8(9th and 10th para)	Act 305 of 1978RS	4710.17(I) and (J)
9- Authority of legislature	Act 305 of 1978RS	4710.17(K)
10- Obligations solely of the authority	Act 305 of 1978RS	4710.18
11- Hotel tax revenues	Act 305 of 1978RS	4710.19
12- Limit on state authority to spend funds	Act 43 of 1992 RS	4710.20
13- Exhibitions; superdome	Act 305 of 1978RS	4710.21
14- Severability	Act 305 of 1978RS	obsolete
15- Powers of Port of New Orleans	Act 305 of 1978RS	4710.22(A)
16- Effective date of original Act	Act 305 of 1978RS	obsolete
17- Poydras Street Wharf	Act 305 of 1978RS	4710.22(B)
18- Hotel occupancy tax (flat rate)	Act 390 of 1987 RS	4710.15.2
19- Food and beverage tax	Act 390 of 1987 RS	4710.23
20- Phase IV expansion; additional taxes		
20(A)	Act 557 of 2014 RS	4710.24(A)
20(B) through (E)	Act 72 of 02 1ES	4710.24(B)-(F)
20(F)	Act 557 of 2014 RS	4710.24(G)

20.1- Service contractor tax	Act 42 of 1994 RS	4710.25
20.2- Sight-seeing tour tax	Act 42 of 1994 RS	4710.26
21- Bonds		
21(A)	Act 42 of 1994 RS	4710.17.1(A)
21(B) through (F)	Act 390 of 1987 RS	4710.17.1(B)-(F)
21(G)	Act 42 of 1994 RS	4710.17.1(G)
21(H) through (L)	Act 390 of 1987 RS	4710.17.1(H)-(L)
21(M)	Act 42 of 1994 RS	4710.17.1(M)
21(N) through (P)	Act 390 of 1987 RS	4710.17.1(N)-(P)
22- Pledge of funds to leases	Act 390 of 1987 RS	4710.27
23- Escrow; certain funds	Act 557 of 2014 RS	4710.28
24- Minority businesses	Act 390 of 1987 RS	4710.29

(Adds R.S. 33:4710.11-4710.29)