

SENATE BILL NO. 192

BY SENATOR JOHNS

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AN ACT

To amend and reenact R.S. 33:9038.57(B), (C), (F)(1) and (2)(c), (G)(2), (I), and (J) and to enact R.S. 33:9038.57(K), relative to the special taxing district within the city of Lake Charles; to provide for boundaries; to provide for its purpose; to provide relative to the pledge of tax increments; to provide for definitions; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:9038.57(B), (C), (F)(1) and (2)(c), (G)(2), (I), and (J) are hereby amended and reenacted and R.S. 33:9038.57(K) is hereby enacted to read as follows:

§9038.57. Taxing district in the city of Lake Charles

\* \* \*

B. Boundaries. The district shall be comprised of **all or a portion of the area of land described in R.S. 33:4699.1**, ~~the following areas:~~

~~(1) The area west of Lakeshore Drive commencing at South Board Du Lac Drive on the south to the north boundary of Veterans Park on the north.~~

~~(2) Any area described in R.S. 33:4699.1(A)(1), (B)(1)(a) and (b)(iii), and (C)(1).~~

C. Purpose. **(1)** The district shall have as its purpose cooperative economic development ~~between~~ **with** the city of Lake Charles, ~~Lake Charles Facilities, Inc., or the district,~~ in order to provide for the **financing of the costs and expenses associated with the** following:

~~(1)(a)~~ **(a)** The renovation, restoration, and development of a hotel in the city of Lake Charles within the area of the district set forth in ~~Paragraph (B)(1)~~ **Subsection B** of this Section.

~~(2)(b)~~ **(b)** The utilization of sales tax increment financing of the costs and

1 expenses associated with infrastructure improvements constructed in accordance  
 2 with the Downtown Plan for the commercial or residential development of all or any  
 3 portion of the property located within the boundaries of the district **in accordance**  
 4 **with the terms and conditions of the voter referendum held on May 5, 2007, and**  
 5 **the design guidelines as referenced therein** as provided for in Subsection H of this  
 6 Section.

7 **(c) The site plan for any hotel constructed immediately adjacent to the**  
 8 **Lake Charles Civic Center pursuant to the authority of this Subsection shall set**  
 9 **forth the elevation and design of the hotel and designate the parking area**  
 10 **reserved for hotel guests. This site plan shall be approved by ordinance prior**  
 11 **to construction of the hotel by the governing authority of the city of Lake**  
 12 **Charles.**

13 **(2) As used herein, the term "costs and expenses" shall include the costs**  
 14 **of construction, renovation, or relocation of the following:**

15 **(a) The hotel and related improvements.**

16 **(b) Public buildings and other public structures such as parking garages,**  
 17 **streets, sidewalks, streetlights, boardwalks, piers, marinas, and related works,**  
 18 **utilities, and fixtures.**

19 **(c) Any other costs associated with an economic development project as**  
 20 **provided for in R.S. 33:9035.1.**

21 \* \* \*

22 F. Hotel Occupancy Tax. (1) In order to provide funds for the purposes of the  
 23 district, the district, acting by and through its board of commissioners, is hereby  
 24 authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms,  
 25 and overnight camping facilities within the ~~the~~ area provided for in ~~Paragraph (B)(1)~~  
 26 **Subsection B** of this Section. The tax rate ~~for such tax~~ shall be at least equal to the  
 27 aggregate rate of all such taxes levied and collected within the city of Lake Charles  
 28 by the state of Louisiana, local governmental subdivisions, and other political  
 29 subdivisions or special taxing districts, except for the rate of the tax on the  
 30 occupancy of hotel rooms levied by the **Lake Charles**/Southwest Louisiana

1 Convention and Visitors Bureau.

2 (2) \* \* \*

3 (c) The hotel shall not advertise room rates to the general public at below  
4 market rates for comparable hotels as reflected in the information received by  
5 the Lake Charles/Southwest Louisiana Convention and Visitors Bureau. If this  
6 information is not available, the district may use data collected by any other  
7 public agency which regularly creates or receives data regarding room rates for  
8 comparable hotels in the parish.

9 \* \* \*

10 G. \* \* \*

11 (2) The district may pledge the taxes collected under the authority of this  
12 Section to any financing of the hotel property in furtherance of the purposes of the  
13 district. Such financing may include but shall not be limited to loans, mortgages, the  
14 issuance of bonds, or the issuance of certificates of indebtedness. ~~The district may~~  
15 ~~also pledge such taxes to retire any bonded indebtedness of Lake Charles Facilities,~~  
16 ~~Inc. incurred in connection with the renovation, restoration, and development of a~~  
17 ~~hotel pursuant to this Section.~~

18 \* \* \*

19 I. Contesting ordinance or resolution; time limit. Any ordinance or  
20 resolution adopted by the district authorizing the pledge of tax increments  
21 collected, as provided in this Section, to secure bonds, debt obligations, or any  
22 other authorized financing shall be published at least twice in the official  
23 journal of the city of Lake Charles within ten days after adoption. Such  
24 publication shall include a notice advising the public that for thirty days after  
25 the date of last publication, any person in interest may contest the legality of the  
26 ordinance or resolution and of any provision therein made for the security and  
27 payment of the debt obligation or the levy and collection of such taxes by filing  
28 the appropriate legal action in the Fourteenth Judicial District Court of  
29 Calcasieu Parish. After that time, no one shall have any cause of action to test  
30 the regularity, formality, legality, or effectiveness of the ordinance or resolution,

1           and provision thereof for any cause whatever. Thereafter, it shall be  
 2           conclusively presumed that every legal requirement for the levy and collection  
 3           of taxes, the issuance of bonds or other debt obligations, or the pledge of tax  
 4           increments collected, including all things pertaining to the authorizing thereof,  
 5           has been complied with. No court shall have authority to inquire into any of  
 6           these matters after the thirty day period after publication.

7           ~~¶J.~~ Term. The district shall dissolve and cease to exist one year after the date  
 8           all bonds, notes, and other evidences of indebtedness of the district, including  
 9           refunding bonds are paid in full as to both principal and interest; ~~however, under no~~  
 10          ~~event shall the district have an existence of less than three years.~~

11          ~~¶K.~~ Liberal construction. This Section, being necessary for the welfare of  
 12          the city of Lake Charles and its residents, shall be liberally construed to effect the  
 13          purposes thereof.

\_\_\_\_\_  
 PRESIDENT OF THE SENATE

\_\_\_\_\_  
 SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_