

2019 Regular Session

HOUSE BILL NO. 617 (Substitute for House Bill No. 589 by Representative Leger)

BY REPRESENTATIVE LEGER

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 4710.30, relative to the Ernest N. Morial-New  
4 Orleans Exhibition Hall Authority; to provide relative to taxing and bonding  
5 authority of the authority; to provide duration limitations on taxes and debt; to  
6 provide relative to projects the authority is authorized to undertake; to provide for  
7 payments in lieu of taxes on certain types of developments; to provide relative to the  
8 use of revenues of the authority; to require reports to the governing authority of New  
9 Orleans; to provide for the incorporation of laws pertaining to the authority in the  
10 Louisiana Revised Statutes of 1950 and to make certain adjustments of form as are  
11 necessary for such incorporation; and to provide for related matters.

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

15 Be it enacted by the Legislature of Louisiana:

16 Section 1. Chapter 12-C of Title 33 of the Louisiana Revised Statutes of 1950,  
17 comprised of R.S. 33:4710.11 through 4710.30, is hereby enacted to read as follows:

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

19 EXHIBITION HALL AUTHORITY

20 §4710.11. Creation

1           A. There is hereby created the Ernest N. Morial-New Orleans Exhibition  
2           Hall Authority, hereafter in this Chapter referred to as the "authority", which is  
3           created as a body politic and corporate and political subdivision of the state. The  
4           territorial limits and territorial jurisdiction of the authority shall be the entire parish  
5           of Orleans, including but not limited to the Ernest N. Morial Convention Center-New  
6           Orleans.

7           B. The domicile of the authority shall be in the city of New Orleans,  
8           Louisiana.

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

16           D.(1) As used in this Chapter, the word "project" or "projects" means one or  
17           more of any combination of convention, exhibition, and tourist facilities, including  
18           a convention center hotel with a multi-story parking garage and bridge connecting  
19           the hotel and the south end of the convention center, the "Convention Center  
20           Headquarters Hotel Project", and the necessary land, acquired by lease or purchase,  
21           site improvements, infrastructure, furnishings, machinery, equipment, and  
22           appurtenances for any such facility.

23           (2) The authority may utilize its tax revenues, other income, and other  
24           revenues for the costs of the design, development, construction, furnishing, and  
25           equipping of the Convention Center Headquarters Hotel Project, as provided in and  
26           pursuant to any contract described in this Section or as provided in and pursuant to  
27           a cooperative endeavor agreement.

28           (3) Any lease with respect to the Convention Center Headquarters Hotel  
29           Project shall provide for a payment in lieu of ad valorem taxes by the lessee thereof

1 during the term of such lease; such payment shall be calculated based on the number  
2 of rooms in the Convention Center Headquarters Hotel Project, multiplied by the  
3 average per-room tax assessment for the prior year of the three hotels that have the  
4 highest number of rooms, that are not the subject of any ad valorem tax exemption,  
5 abatement, or other reduction, and that are located within the area of downtown New  
6 Orleans bounded on the east by Iberville Street, on the west by Calliope Street, on  
7 the north by Claiborne Avenue and on the south by the Mississippi River, the "base  
8 rate". Such payments shall be in the amounts as follows:

9 (a) Beginning in the first calendar year after the hotel is open to the public,  
10 a payment equal to forty-five percent of the base rate.

11 (b) In the second calendar year after the hotel is open to the public, a payment  
12 equal to sixty-five percent of the base rate.

13 (c) In the third calendar year after the hotel is open to the public, a payment  
14 equal to eighty-five percent of the base rate.

15 (d) In the fourth calendar year after the hotel is open to the public and  
16 thereafter, a payment equal to one hundred percent of the base rate.

17 (4) In connection with any development by the authority, other than with  
18 respect to the Convention Center Headquarters Hotel Project, that constitutes or  
19 includes a joint project involving a private entity, whether through a lease or other  
20 public-private partnership structure, on land owned by the authority or any other tax  
21 exempt entity, the authority shall use reasonable efforts to require, in the contract of  
22 lease or other agreement, that the private entity pay ad valorem taxes on any  
23 improvements constructed in connection with such development and a payment for  
24 the applicable property calculated and paid as set forth in this Paragraph. However,  
25 in the absence of provision for such payment, the contract of lease or other  
26 agreement shall provide for an annual payment in lieu of ad valorem taxes by the  
27 private entity during the term of such lease or other agreement, such payment to be  
28 in an amount equal to the amount of ad valorem taxes which the private entity would  
29 have been obligated to pay had it been the owner of the property and improvements

1 during the term of such lease or other agreement. The amount of each annual  
2 payment in lieu of taxes shall be the applicable ad valorem tax rate applied against  
3 the assessed value of the property and improvements, as determined by the parish  
4 assessor; however, if the parish assessor fails or refuses to determine the assessed  
5 value of the property and improvements, the amount of each annual payment in lieu  
6 of taxes shall be the applicable ad valorem tax rate applied against the appraised  
7 value of the property and improvements, as determined by a Member Appraisal  
8 Institute appraiser retained by the authority.

9 (5) Any payment in lieu of ad valorem taxes as provided by this Subsection  
10 shall be paid to the local taxing authorities, through the normal collecting agency,  
11 and, to the extent they do not in the aggregate exceed the amount of ad valorem taxes  
12 that would be paid if the lessee were the owner, shall constitute statutory impositions  
13 within the meaning of R.S. 47:2128.

14 §4710.12. Board of commissioners

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

18 (1) The governor shall appoint:

19 (a) Three members at large.

20 (b) One member from a list of three names submitted by the Louisiana  
21 Restaurant Association, Greater New Orleans Chapter.

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

23 (d) One member from a list of three names submitted by the Greater New  
24 Orleans Hotel and Lodging Association.

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

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

1           (a) One member at large.

2           (b) One member from a list of three names submitted by New Orleans and  
3           Company, formerly the New Orleans Convention and Visitors Bureau.

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

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

9           B. Each person appointed to the board shall be a resident of or have his  
10          principal place of business in the parish of Orleans.

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

14          D. Each gubernatorial appointment shall be submitted to the Senate for  
15          confirmation.

16          E. As soon as practicable after their appointment, the members shall meet  
17          at the domicile and elect from their number a vice president and such other officers  
18          as may be considered appropriate. The secretary and treasurer of the board, which  
19          offices may be combined, may be selected by the board from among the members  
20          or may be otherwise selected by the board.

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

23          G. Seven members of the board shall constitute a quorum for the transaction  
24          of business.

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

28          §4710.13. Powers and duties;

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

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

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

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

21          (4) To enter into contracts with any person, firm, or corporation, public or  
22          private, including the state of Louisiana or any department, agency, or political  
23          subdivision thereof, on such terms and conditions as the board may determine, with  
24          respect to the acquisition, construction, reconstruction, extension, improvement,  
25          maintenance, or operation of projects or the furnishing or distribution of the services,  
26          facilities, or commodities thereof, including but not limited to the leasing or  
27          subleasing for allied services such as hotels, restaurants, retail outlets, offices,  
28          parking, entertainment, and similar activities. Any lease or sublease of the authority,  
29          or both, to an exhibition or convention user, or both, including any assignment

1        thereof, any lease or sublease or extensions or renewals thereof, including any  
2        assignments thereof, for allied services such as hotels, restaurants, retail outlets,  
3        offices, and entertainment, are exempt from the provisions of R.S. 38:2211 et seq.  
4        and any other provision of law with respect to the purchase or lease of property by  
5        public entities; all other contracts, leases or subleases, or both, including any  
6        assignment thereof, shall be entered into in accordance with the provisions of R.S.  
7        38:2211 et seq.

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

23                (6) Except as limited by the terms and conditions of the lease covering and  
24        affecting the Poydras Street Wharf, to establish, maintain, revise, charge, and collect  
25        such rates, fees, rentals, or other charges for the use, services, facilities, and  
26        commodities of or furnished by any project and to provide methods of collection of  
27        and civil penalties for nonpayment of such rates, fees, rentals, or other charges.

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

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

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

8           (10) Except as limited by the terms and conditions of the lease covering and  
9           affecting the Poydras Street Wharf and subject to the rights, powers, and jurisdiction  
10           of the board of commissioners of the Port of New Orleans, to make and enforce rules  
11           and regulations governing the use, maintenance, and operation of projects.

12           (11) To accept donations, gifts, and grants of movable or immovable  
13           property for the acquisition, construction, reconstruction, extension, improvement,  
14           maintenance, or operation of any project and to make and perform such agreements  
15           or contracts as necessary or convenient in connection with the procuring or  
16           acceptance of such donations, gifts, and grants. Such donations, gifts, and grants  
17           shall be the sole property of the authority.

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

21           (13) Except as limited by the terms and conditions of the lease covering and  
22           affecting the Poydras Street Wharf, to lease or sublease to or from any person, firm,  
23           or corporation, public or private, all or any part of any project upon such terms and  
24           conditions and for such term of years, not in excess of sixty years, as the board  
25           deems advisable to carry out the provisions of this Chapter and to provide, if deemed  
26           advisable by the board, for an option to purchase or otherwise lawfully acquire such  
27           project upon the terms and conditions therein specified. Any lease or sublease, or  
28           both, of the authority to an exhibition or convention user or to facilitate the private  
29           development and funding of lodging facilities, including any assignments thereof,

1        any lease or sublease or extension or renewal thereof, including any assignments  
2        thereof, for allied services such as hotels, restaurants, retail outlets, offices, and  
3        entertainment, are exempt from the provisions of R.S. 38:2211 et seq., and any other  
4        provision of law with respect to the purchase or lease of property by public entities;  
5        all other contracts, leases or subleases, or both, of the authority, including any  
6        assignment thereof, shall be entered into in accordance with the provisions of R.S.  
7        38:2211 et seq.

8                (14) To execute such instruments and agreements and do all things necessary  
9                or convenient in the exercise of the powers granted by this Chapter or in the  
10               performance of the covenants or duties of the authority or to secure the payment of  
11               its bonds.

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

15               (16) For consideration, to dispose of property by sale, exchange, lease, or  
16               otherwise in order to implement the purposes of this Chapter. In connection with  
17               any exchange of property in which the authority may engage, the property acquired  
18               by the authority and the property given up by the authority shall each have a value  
19               to the authority that is approximately equal, with any difference to be paid in cash.  
20               The term "value to the authority" shall include without limitation proximity of a  
21               property to other property owned by the authority, increased efficiency of operations  
22               of the authority afforded by a property, and resolution of any claims against or  
23               potential liabilities of the authority achieved by any aspect of the exchange.

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

1           (18) To acquire by lease from the state of Louisiana or any department,  
2           board, commission, agency, or political subdivision thereof, including the city of  
3           New Orleans, sites for any of its projects upon such terms and conditions as the  
4           board may determine. Any such lease is exempt from provisions of law with respect  
5           to the lease of property by public entities and in particular the provisions of Chapter  
6           10 of Title 41 of the Louisiana Revised Statutes of 1950.

7           §4710.14. Rivercenter

8           A.(1) In addition to the authority and powers granted it in R.S. 33:4710.13,  
9           the authority may, subject to the approval and consent of the holder or holders of any  
10           mortgage or other lien or encumbrance affecting same, purchase from International  
11           Rivercenter or its successor, hereafter in this Section referred to as "Rivercenter", an  
12           ordinary Louisiana partnership in commendam organized by Articles of Partnership  
13           entered into on the 25th day of September, 1973, and duly recorded in the office of  
14           the Recorder of Mortgages for the parish of Orleans, state of Louisiana, in Book  
15           1218J2, Folio 242, on the 27th day of September, 1973, as amended, all of  
16           Rivercenter's right, title, and interest in and to and assume all obligations of  
17           Rivercenter arising out of the lease covering and affecting certain areas of the public  
18           wharf known as the Poydras Street Wharf, located generally at the foot of Poydras  
19           Street on the east or left descending bank of the Mississippi River, in the city of New  
20           Orleans, Louisiana, which areas are leased by Rivercenter under an agreement  
21           between the board of commissioners of the Port of New Orleans and International  
22           Rivercenter made and entered into on the 24th day of April, 1974, as amended, and  
23           purchase all of the improvements owned by Rivercenter located thereon and to keep  
24           and maintain same subject to the terms and conditions of the lease. The dollar  
25           amount to be paid by the authority for leasehold interest and improvements and  
26           facilities shall not exceed the actual cost incurred by Rivercenter in connection with  
27           such leasing and the construction of the improvements and facilities thereon. Actual  
28           cost as used in this Paragraph means the following: costs paid or incurred by  
29           Rivercenter in connection with the obtaining of the lease and the acquisition and

1        construction of the improvements and facilities located on the leased premises;  
2        architects' and engineers' fees; the cost of surveys, investigations, licenses, permits,  
3        testing, and site preparation; the cost of removing and relocating structures, utilities,  
4        and railroad tracks; demolition costs; leasing commissions and fees; professional  
5        consultants' fees; development fees; lease rental payments; legal, financing, and  
6        accounting expenses and fees; loan service fees; interest and interest standby fees;  
7        and all other items of expenses incident and properly allocable to the obtaining of the  
8        lease and the construction of the improvements and facilities on the leased premises  
9        and placing the same in operation. The actual cost incurred by Rivercenter shall be  
10       verified by independent certified public accountants retained by the authority. The  
11       purchase price may be paid entirely in cash, in installments over a period of years  
12       with interest to be payable on the unpaid principal installments at a rate fixed by the  
13       authority with the approval of the State Bond Commission, or by a combination of  
14       the foregoing or, by a mutual agreement, all or a portion of the purchase price may  
15       be paid in bonds issued by the authority.

16                (2) Notwithstanding anything in this Section to the contrary, the amount to  
17        be paid by the authority for the leasehold interest and improvements and facilities  
18        shall not exceed six million dollars. However, if the transfer of Rivercenter's rights  
19        and interest in the wharf occurs subsequent to September 1, 1978, the sum of six  
20        million dollars may be increased by the costs incurred by Rivercenter from  
21        September 1, 1978, to the date of the closing of the transaction. The "costs incurred  
22        by Rivercenter from September 1, 1978, to the date of the closing of the transaction"  
23        means rental, interest on six million dollars paid by Rivercenter, maintenance costs  
24        and other actual charges incurred during this period, and any capital costs for  
25        improvement of the wharf as an exhibition center. Neither the provisions of R.S.  
26        38:2211 et seq. nor any other provisions of general law with respect to the purchase  
27        or leasing of property by public entities shall be applicable to such purchase and  
28        assumption of obligations.

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

22           §4710.15. Hotel occupancy tax

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

28           (b) The word "hotel" as used in this Chapter means and includes any  
29           establishment that is engaged in the business of furnishing or providing rooms

1 intended or designed for dwelling, lodging, or sleeping purposes to transient guests  
2 and that consists of ten or more guest rooms. "Hotel" does not include any hospital,  
3 convalescent or nursing home or sanitarium, or hotel-like facility operated by or in  
4 connection with a hospital or medical clinic providing rooms exclusively for patients  
5 and their families.

6 (c) The tax shall be paid by the person who exercises or is entitled to  
7 occupancy of the hotel room and shall be paid at the time the rent or fee for  
8 occupancy is paid. "Person" as used in this Chapter shall have the same definition  
9 as that contained in R.S. 47:301(8).

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

13 (2) The authority shall impose the tax by resolution adopted by the board,  
14 which may provide in the resolution necessary and appropriate rules and regulations  
15 for the imposition, collection, and enforcement of the tax. The resolution levying  
16 and imposing the hotel occupancy tax may not be adopted by the board and no  
17 immovable property or leasehold interest may be acquired and no obligation to  
18 acquire any immovable property or leasehold interest may be incurred by the  
19 authority unless prior thereto the governing authority of the city of New Orleans  
20 approves the levy of such tax by a favorable vote of a majority of the members  
21 thereof and the question of or proposition to authorize the levy of the tax and the  
22 funding of avails thereof into bonds is submitted to the electors of the city at an  
23 election called, conducted, canvassed, and promulgated by the governing authority  
24 of the city, in accordance with the laws of Louisiana governing the conduct of  
25 elections, to authorize the issuance of bonds and the levying of taxes, and a majority  
26 of those electors voting in such election have voted in favor of the question or  
27 proposition to impose the tax and fund the avails thereof into bonds.

28 (3) The authority may contract with the state of Louisiana or the city for the  
29 collection of the tax, which tax may be collected in the same manner and subject to

1        the same conditions as the hotel occupancy tax being imposed by the Louisiana  
2        Stadium and Exposition District on hotels located in the city of New Orleans.

3                B.(1) Notwithstanding any other provision of this Chapter or other law to the  
4        contrary, in order to provide funds for the purposes of the authority, the authority  
5        may levy and collect a tax upon the occupancy of hotel rooms located within the  
6        parish of Orleans. The tax shall be in the amount of one percent of the rent or fee  
7        charged for such occupancy. The tax authorized by this Subsection shall be levied  
8        and collected in lieu of the tax authorized by Subsection A of this Section, and at no  
9        time shall the authority collect taxes pursuant to both authorizations. The proceeds  
10       of the tax levied pursuant to this Subsection are subject to any and all pledges of the  
11       proceeds of the tax authorized by Subsection A of this Section.

12                (2) The authority shall impose the tax by resolution adopted by the board,  
13        which may provide in the resolution necessary and appropriate rules and regulations  
14        for the imposition, collection, and enforcement of the tax.

15                (3) The proceeds of the tax, after paying reasonable and necessary costs and  
16        expenses of collecting and administering the tax, shall be used for the purposes of  
17        providing funds to acquire, construct, reconstruct, extend, improve, maintain, and  
18        operate convention, exhibition, and tourist facilities and projects within the parish  
19        of Orleans in order to promote the economic growth and development of the parish.  
20        The authority may fund the proceeds of the tax into bonds to be issued in series from  
21        time to time by the authority for the purpose of defraying the costs of the acquisition,  
22        construction, reconstruction, extension, or improvement of any one or more or any  
23        combination of convention, exhibition, and tourist facilities and projects, and the  
24        necessary furnishings, machinery, equipment, and appurtenances thereof, to the  
25        extent and in the manner permitted by the laws of this state, including particularly  
26        this Chapter.

27                (4) The authority may contract with the state of Louisiana or the city, or  
28        both, for the collection of the tax, which tax may be collected in the same manner  
29        and subject to the same conditions as the hotel occupancy tax now being imposed by

1 the Louisiana Stadium and Exposition District on hotels located in the city of New  
2 Orleans.

3 (5) The authority to levy and collect the tax authorized by this Subsection  
4 shall terminate upon payment in full of all bonds or other similar debt obligations of  
5 the authority payable in whole or in part from or secured by such tax and issued  
6 before July 1, 2029.

7 §4710.15.1. Additional hotel tax authorized

8 A. In addition to the tax authorized by R.S. 33:4710.15, the authority may  
9 levy and collect an additional tax on the occupancy of hotel rooms located within the  
10 parish of Orleans. The tax shall be in the amount of one percent of the rent or fee  
11 charged for such occupancy and shall be in addition to all taxation upon the  
12 occupancy of hotel rooms located in the parish of Orleans. The tax shall be levied  
13 and collected in the same manner, according to the same procedures, and upon the  
14 same terms and conditions, including the approval of the governing authority of the  
15 city of New Orleans and the electorate of the city, as required for the imposition of  
16 the tax authorized by R.S. 33:4710.15(A). The authority to levy and collect the tax  
17 authorized in this Subsection shall terminate upon payment in full of all bonds or  
18 other similar debt obligations of the authority payable in whole or in part from or  
19 secured by such tax and issued before July 1, 2029.

20 B.(1) Notwithstanding any other provision of this Chapter or other law to the  
21 contrary, in addition to the hotel occupancy tax authorized by R.S. 33:4710.15, the  
22 authority may levy and collect a tax on the occupancy of hotel rooms located within  
23 the parish of Orleans. The tax shall be in the amount of one percent of the rent or fee  
24 charged for such occupancy and shall be in addition to all taxation upon the  
25 occupancy of hotel rooms located in the parish of Orleans. The tax authorized by  
26 this Subsection shall be levied and collected in lieu of the tax authorized by  
27 Subsection A of this Section, and at no time shall the authority collect taxes pursuant  
28 to both authorizations. The proceeds of the tax levied pursuant to this Subsection are

1 subject to any and all pledges of the proceeds of the tax authorized by Subsection A  
2 of this Section to the outstanding bonds of the authority.

3 (2) The authority shall impose the tax by resolution of the board which may  
4 provide in the resolution necessary and appropriate rules and regulations for the  
5 imposition, collection, and enforcement of the tax.

6 (3) The proceeds of the tax, after paying reasonable and necessary costs and  
7 expenses of collecting and administering the tax, shall be used for the purposes of  
8 providing funds to acquire, construct, reconstruct, extend, improve, maintain, and  
9 operate convention, exhibition, and tourist facilities, and projects within the city of  
10 New Orleans in order to promote the economic growth and development of the city,  
11 and the authority may fund the proceeds of the tax into bonds to be issued in series  
12 from time to time by the authority for the purpose of defraying the costs of the  
13 acquisition, construction, reconstruction, extension, or improvement of any one or  
14 more or any combination of convention, exhibition, and tourist facilities and projects  
15 and the necessary furnishings, machinery, equipment, and appurtenances therefor,  
16 to the extent and in the manner permitted by the laws of this state, including  
17 particularly this Act.

18 (4) The authority to levy and collect the tax specified in this Subsection shall  
19 terminate upon payment in full of all bonds or other similar debt obligations of the  
20 authority payable in whole or in part from or secured by such tax and issued before  
21 July 1, 2029.

22 §4710.15.2. Additional hotel occupancy tax authorized

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

1 per occupied hotel room per night for hotels containing one thousand or more guest  
2 rooms.

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

7 (2) The authority to levy and collect the hotel occupancy tax shall terminate  
8 upon payment in full of all bonds or other similar debt obligations of the authority  
9 payable in whole or in part from or secured by such tax.

10 B.(1) Notwithstanding any other provision of this Chapter or other law to the  
11 contrary, in addition to hotel occupancy taxes authorized by R.S. 33:4710.15 and  
12 33:4710.15.1, the authority may levy and collect a tax upon the paid occupancy of  
13 hotel rooms located within the parish of Orleans. The hotel occupancy tax shall be  
14 in the amount of fifty cents per occupied hotel room per night for hotels containing  
15 ten to two hundred ninety-nine guest rooms, one dollar per occupied hotel room per  
16 night for hotels containing three hundred to nine hundred ninety-nine guest rooms,  
17 and two dollars per occupied hotel room per night for hotels containing one thousand  
18 or more guest rooms. The tax authorized by this Subsection shall be levied and  
19 collected in lieu of the tax authorized by Subsection A of this Section, and at no time  
20 shall the authority collect taxes pursuant to both authorizations. The proceeds of the  
21 tax levied pursuant to this Subsection are subject to any and all pledges of the  
22 proceeds of the tax authorized by Subsection A of this Section to the outstanding  
23 bonds of the authority.

24 (2) The authority shall impose the tax by resolution adopted by the board  
25 which may provide in the resolution necessary and appropriate rules and regulations  
26 for the imposition, collection, and enforcement of the tax.

27 (3) The proceeds of the tax, after paying the reasonable and necessary costs  
28 and expenses of collecting and administering the tax, shall be used for the purposes  
29 of providing funds to expand and improve the convention, exhibition, and tourist

1 facilities and projects and the necessary furnishings, machinery, equipment, and  
2 appurtenances therefor, including the acquisition of land through lease or purchase  
3 needed therefor; and the authority may fund the proceeds of the tax into bonds or  
4 other obligations of the authority for the purposes described in this Subsection, to the  
5 extent and in the manner permitted by this Chapter.

6 (4) The authority may contract with the state of Louisiana or the city of New  
7 Orleans, or both, for the collection of the hotel occupancy tax authorized by this  
8 Subsection. The hotel occupancy tax shall be in addition to all taxes being levied  
9 upon the occupancy of hotel rooms located in the parish of Orleans.

10 (5) The authority to levy and collect the tax specified in this Subsection shall  
11 terminate upon payment in full of all bonds or other similar debt obligations of the  
12 authority payable in whole or in part from or secured by such tax and issued before  
13 July 1, 2029.

14 §4710.16. Use of revenues

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

26 §4710.17. Bonds

27 A. The authority may, from time to time, with the approval of the State Bond  
28 Commission, issue negotiable bonds in one or more series in such principal amount  
29 as it deems necessary to provide for the acquisition, construction, reconstruction,

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

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

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

1           D. The board may, in any resolution authorizing the issuance of such bonds,  
2           enter into such covenants with the future holder or holders of the bonds as to the  
3           management and operation of projects, the lease or rental thereof, the imposition and  
4           collection of fees and charges for services and facilities furnished by the authority,  
5           the disposition of such fees and revenues, the issuance of future bonds and the  
6           creation of future liens and encumbrances against the projects and the revenues  
7           therefrom, the carrying of insurance on the project facilities, the keeping of books  
8           and records, and other pertinent matters as may be deemed proper by the board to  
9           assure the marketability of the bonds.

10           E. Any holder of the bonds may by appropriate legal action compel  
11           performance of all duties required of the authority and its officials and the board by  
12           this Chapter.

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

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

25           H. The board may provide by resolution for the issuance of refunding bonds  
26           of the authority for the purpose of refunding outstanding bonds of the authority  
27           issued pursuant to the provisions of this Chapter, such refunding bonds to be issued  
28           pursuant to the provisions of Chapter 14-A of Title 39 of the Louisiana Revised

1        Statutes of 1950 or pursuant to the Consolidated Local Government Public Finance  
2        Act.

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

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

14               K. If the authority has issued bonds secured by hotel occupancy taxes, food  
15       and beverage taxes, or other taxes, fees, or charges authorized by this Chapter neither  
16       the legislature nor the authority shall discontinue or decrease such taxes, fees, or  
17       charges or permit to be discontinued or decreased such taxes, fees, or charges in  
18       anticipation of the collection of which such bonds have been issued, or in any way  
19       make any change in the allocation and dedication of the proceeds of such taxes, fees,  
20       or charges which would diminish the amount of such taxes, fees, or charges to be  
21       received by the authority until all of such bonds have been retired as to principal and  
22       interest or irrevocable provision made for the payment of principal and interest on  
23       such bonds, and there is hereby vested in the holders from time to time of such bonds  
24       a contractual right under the provisions of this Chapter.

25       §4710.17.1 Additional authority to issue bonds

26               A. Without reference to any other provision of the Constitution of Louisiana  
27       or of the laws of Louisiana and as a grant of power in addition to the authority to  
28       issue bonds contained in R.S. 33:4710.17 and to carry out the purposes of this  
29       Chapter, the authority may, from time to time, with the approval of the State Bond

1        Commission, issue negotiable bonds in one or more series for the purpose of  
2        providing funds to finance an expansion project or projects, including engineering,  
3        architectural, inspection, legal, and financial fees and costs, interest on such bonds  
4        during construction and for a reasonable period thereafter, establishment of reserves  
5        to secure such bonds, all costs associated with the issuance of such bonds, including  
6        credit enhancement, derivative products, underwriter's discount, and funding of  
7        accounts, if any, required by the terms of the resolution or trust indenture authorizing  
8        their issuance, and all other expenditures of the authority incidental or necessary or  
9        convenient thereto. Such bonds shall be authorized and issued by a resolution or  
10       resolutions of the board and shall be of such series, bear such date or dates, be of  
11       such type, mature at such time or times, bear interest at such rate or rates payable on  
12       such date or dates, be in such denominations, be in such form, carry such registration  
13       and exchangeability privilege, be payable in such medium of payment and at such  
14       place or places, be subject to such terms of redemption, and be secured in such  
15       manner consistent with the authority contained in this Section as the resolution  
16       authorizing such bonds may provide. Payment of the bonds authorized by this  
17       Section may be secured by a pledge of the avails or proceeds of the hotel occupancy  
18       taxes and food and beverage tax authorized by this Chapter, such other taxes, fees,  
19       and charges authorized by this Chapter, and any other income and revenue of the  
20       authority as may be determined by the board and as authorized or permitted by law.  
21       The word "bonds" as used in this Section means and include bonds, notes,  
22       certificates of indebtedness, or other evidence of indebtedness for the repayment of  
23       borrowed money.

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

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

1           D. The board may, in any resolution authorizing the issuance of such bonds,  
2           enter into such covenants with the future owner or owners of the bonds as to the  
3           management and operation of expansion projects, the lease or rental thereof, the  
4           imposition and collection of fees and charges for services and facilities furnished by  
5           the authority, the disposition of such fees and revenues, the issuance of future bonds  
6           and the creation of future liens and encumbrances against the expansion projects and  
7           the revenues therefrom, the carrying of insurance on the expansion projects, the  
8           keeping of books and records, and other pertinent matters, including the appointment  
9           of a receiver in the event of default, as may be deemed proper by the board to assure  
10          the marketability of the bonds.

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

16           F. The board may issue refunding bonds of the authority for the purpose of  
17          refunding outstanding bonds issued pursuant to the provisions of this Section in  
18          accordance with Chapter 14-A of Title 39 of the Louisiana Revised Statutes of 1950  
19          or the Consolidated Local Government Public Finance Act.

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

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

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

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

8           K. All bonds issued pursuant to this Section are negotiable instruments  
9           within the meaning of and for all purposes of the negotiable instruments law of  
10          Louisiana, subject only to the provisions of bonds for registration.

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

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

27          N. The bonds and the interest thereon shall not be considered a debt of the  
28          state or any political subdivision thereof within the meaning of the constitution or the  
29          statutes of the state and shall not constitute a charge against the credit or taxing

1 power of the state or any other political subdivision thereof. Neither the state nor  
2 any other political subdivision thereof shall in any manner be liable for the payment  
3 of the principal, interest or premium, sinking or reserve fund requirements, or other  
4 requirements of the bonds or for the performance of any agreement or pledge of any  
5 kind which may be undertaken by the authority.

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

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

1 requirement for the issuance of the bonds has been complied with. No court shall  
2 have authority to inquire into any of these matters after the thirty days.

3 §4710.18. Obligations of the authority solely

4 Bonds issued by the authority are negotiable instruments and are solely the  
5 obligations of the authority and not of the state of Louisiana or any other agency or  
6 political subdivision thereof. The full faith and credit of the state of Louisiana or of  
7 any other state agency shall not secure nor shall the full faith and credit of the state  
8 at any time in the future be pledged to secure the payment of any indebtedness  
9 incurred by the authority. The bonds issued by the authority do not constitute an  
10 indebtedness, general or special, or a liability of the state or any other political  
11 subdivision thereof. The issuance of the bonds does not directly or indirectly  
12 obligate the state or any other political subdivision thereof to provide any funds for  
13 the payment of such bonds. The bonds and interest coupons attached thereto shall  
14 not be considered a debt of the state or any other political subdivision thereof within  
15 the meaning of the constitution or the statutes of the state and shall not constitute a  
16 charge against the credit or taxing power of the state or any other political  
17 subdivision thereof. Neither the state nor any other political subdivision thereof shall  
18 in any manner be liable for the payment of the principal, interest on premiums,  
19 sinking or reserve fund requirements or other requirements of the bonds, or for the  
20 performance of any agreement or pledge of any kind which may be undertaken by  
21 the authority. No breach by the authority of any pledge or agreement shall create any  
22 obligation upon the state or any other political subdivision, including any charge  
23 against its credit or taxing power.

24 §4710.19. Use of revenue from hotel occupancy taxes

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

1 expenses of operating, maintaining, or improving the project or projects financed  
2 with the proceeds of such bonds.

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

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

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

8 (3) For the payment of the administrative and operating expenses of the  
9 authority.

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

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

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

21 §4710.20. State funds

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

27 §4710.21. Superdome; certain exhibits

28 If an exhibition be suitable for and the exhibitor be willing to hold the  
29 exhibition in the Superdome, no contract for such exhibition in any facility of the

1 authority shall be entered into without the prior approval of the operating  
2 management of the Superdome, which approval shall not be unreasonably withheld.

3 §4710.22. Port of New Orleans

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

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

13 §4710.23. Food and beverage tax

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

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

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

26 (d) The phrase "food service establishment" means any fixed or mobile  
27 restaurant, coffee shop, cafeteria, short order café, luncheonette, grill, tearoom,  
28 sandwich shop, soda fountain, tavern, bar, cocktail lounge, night club, roadside  
29 stand, industrial feeding establishment, private, public, or nonprofit organization or

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

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

1           (3) The authority may contract with the state of Louisiana or the city of New  
2           Orleans, or both, for the collection of the food and beverage tax authorized by this  
3           Section.

4           (4) The authority to levy and collect the food and beverage tax shall  
5           terminate upon payment in full of all bonds or other similar debt obligations of the  
6           authority payable in whole or in part from or secured by such tax.

7           B.(1) Notwithstanding any other provision of this Chapter or law to the  
8           contrary, in addition to other taxes authorized by this Chapter, the authority may levy  
9           and collect a tax on food and beverages sold by any food service establishment, as  
10           defined in this Subsection, located within the parish of Orleans or in any airport or  
11           air transportation facility owned and operated by the city of New Orleans, excluding  
12           any food service establishment owned by any individual or corporation who had  
13           gross annual receipts of less than two hundred thousand dollars from the operation  
14           of all such establishments during the calendar year prior to the year in which the food  
15           and beverage tax is assessed. The food and beverage tax shall be in an amount not  
16           exceeding one-half of one percent of gross receipts from the sales of food and  
17           beverages by food service establishments; such tax shall be paid by the person who  
18           purchases such food or beverage and shall be paid at the time that the charge for the  
19           food or beverage is paid. The tax authorized by this Subsection shall be levied and  
20           collected in lieu of the tax authorized by Subsection A of this Section, and at no time  
21           shall the authority collect taxes pursuant to both authorizations. The proceeds of the  
22           tax levied pursuant to this Subsection are subject to any and all pledges of the taxes  
23           authorized in Subsection A of this Section to the outstanding bonds of the authority.  
24           The words "food service establishment" mean any fixed or mobile restaurant; coffee  
25           shop; cafeteria; short order café; luncheonette; grill; tearoom; sandwich shop; soda  
26           fountain; tavern; bar; cocktail lounge; night club; roadside stand; industrial feeding  
27           establishment; private, public, or nonprofit organization or institution routinely  
28           servicing food; catering kitchen; commissary; delicatessen; convenience store; grocery  
29           store; or similar place in which food or drink is prepared for sale or for service on the

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

11 (2) The authority shall impose the food and beverage tax by resolution  
12 adopted by the board which may provide in the resolution necessary and appropriate  
13 rules and regulations for the imposition, collection, and enforcement of the tax,  
14 including rules relative to issuance of tax exemption certificates.

15 (3) The proceeds of the tax, after paying the reasonable and necessary costs  
16 and expenses of collecting and administering the tax, shall be used for the purposes  
17 of providing funds to expand and improve the convention, exhibition, and tourist  
18 facilities and projects and the necessary furnishings, machinery, equipment, and  
19 appurtenances therefor, including the acquisition of land through lease or purchase  
20 needed therefor; and the authority may fund the proceeds of the tax into bonds or  
21 other obligations of the authority for the purposes described in this Subsection, to the  
22 extent and in the manner permitted by this Chapter.

23 (4) The authority to levy and collect the tax authorized by this Subsection  
24 shall terminate upon payment in full of all bonds or other similar debt obligations of  
25 the authority payable in whole or in part from or secured by such tax and issued  
26 before July 1, 2029.

27 §4710.24. Expansion project; additional taxes

28 A. As used in this Chapter, "expansion project" means a project or projects  
29 for the acquisition, construction, installation, and equipping of additions or

1 improvements to the Ernest N. Morial Convention Center-New Orleans, the  
2 "convention center", including but not by way of limitation each of the following:

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

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

16 (3) Phase V Convention Center Expansion Project, which means a all of the  
17 following projects:

18 (a) Constructing, installing, equipping, renovating, and refurbishing the  
19 convention center and related infrastructure and the acquisition of land in the vicinity  
20 of the convention center to implement the authority's five-year capital plan as the  
21 same may be amended from time to time but excluding any expansion project  
22 beyond the projects referred to in Subparagraphs (b) and (c) of this Paragraph.

23 (b) The public or private development of the Convention Center  
24 Headquarters Hotel Project, the private component of which may involve a joint  
25 project between the authority and a private entity.

26 (c) Additional riverfront development adjacent to or in support of the  
27 convention center including acquisition, expansion, investment, construction,  
28 restoration, demolition, site preparation, and development of land, structures,  
29 infrastructure, including public rights-of-way, utilities, lighting, and landscaping to

1 surrounding urban areas and riverfront. Such development shall be accomplished in  
2 a manner that ensures no interference with or adverse effect upon vehicular access  
3 to the facilities of the board of commissioners of the Port of New Orleans or the main  
4 line track of the New Orleans Public Belt Railroad.

5 B.(1) Notwithstanding any other provision of this Chapter or any other law  
6 to the contrary, in order to provide funds for any expansion project and for the use  
7 of such funds, along with existing taxes, fees, and charges to secure any bonds issued  
8 for such expansion project, the authority may levy and collect within the parish of  
9 Orleans a tax of one percent on the occupancy of hotel rooms located in Orleans  
10 Parish.

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

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

17 C.(1) In addition to other taxes authorized by this Chapter and to provide  
18 additional funds for any expansion project, the authority may levy and collect an  
19 additional tax on food and beverages sold by any food service establishment located  
20 within the parish of Orleans or in any airport or air transportation facility owned and  
21 operated by the city of New Orleans, excluding any food service establishment  
22 owned by any individual or corporation who had gross annual receipts of less than  
23 five hundred thousand dollars from the operation of all such establishments during  
24 the calendar year prior to the year in which the additional food and beverage tax is  
25 assessed. The tax shall be in the amount of one-fourth of one percent of gross  
26 receipts from the sales of goods and beverages by food service establishments.

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

1           (3) The phrase "food service establishment" has the meaning set forth in R.S.  
2           33:4710.23 and shall not mean or include convenience stores or grocery stores.

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

12           D. The authority shall impose the taxes authorized by this Section by  
13           resolutions adopted by the board, which may provide in the resolutions necessary  
14           and appropriate rules and regulations for the imposition, collection, and enforcement  
15           of such taxes, including rules relative to issuance of tax exemption certificates for  
16           the food and beverage tax. The authority may contract with the state of Louisiana  
17           or the city of New Orleans, or both, for the collection of the taxes authorized by this  
18           Section.

19           E. The authority to levy and collect the additional hotel occupancy and food  
20           and beverage taxes shall terminate upon payment in full of all bonds or other similar  
21           debt obligations of the authority payable in whole or in part from or secured by such  
22           tax and issued before July 1, 2029.

23           F. Without reference to any other provision of the constitution or laws of  
24           Louisiana, including this Chapter, the authority may, from time to time, with the  
25           approval of the State Bond Commission, issue negotiable bonds in one or more series  
26           for the purpose of providing funds to finance expansion projects in accordance with  
27           the provisions of R.S. 33:4710.17 and 4710.17.1; such bonds to be payable from all  
28           revenues derived by the authority as more particularly set forth in the resolution or  
29           resolutions providing for their issuance.

1        §4710.25. Service contractor tax

2                A. Notwithstanding any other provision of law to the contrary, in order to  
3        provide funds for any expansion project, the authority may levy and collect, within  
4        the parish of Orleans, a tax on the furnishing of goods and services which are  
5        provided on a contractual basis by service contractors in conjunction with trade  
6        shows, conventions, exhibitions, and other events, whether public or private, such  
7        services to include goods and services provided in connection with the installation  
8        and dismantling of exhibits, displays and booths, decorations, electrical supplies,  
9        material handling, drag, flowers and floral decorations, computers, audio and visual  
10       equipment, bands and orchestras, lighting trusses, rigging and associated equipment,  
11       furniture, carpets, signs, props, floats, business machines, plumbing, telephones,  
12       photography, catering food services, compressed air or gas, balloons, scaffolding,  
13       fork lifts, highlights, security, information retrieval systems, and any other services  
14       or items associated with the above. The tax shall be levied on the service contractor  
15       providing the services in an amount equal to two percent of total charges specified  
16       in the contract to be paid to the service contractor for the furnishing of the goods and  
17       services; however, the amount of the tax may be included in the contract as a charge  
18       to be paid by the person for whom the goods and services were provided.

19               B. In the ordinance imposing the tax, the authority shall provide for the  
20       administration and enforcement of the tax and the collection of the tax from persons  
21       subject to the tax as the authority deems necessary or practicable for the effective  
22       collection, administration, and enforcement of the tax. The authority may enter into  
23       agreements as it deems appropriate with any governmental agency providing for the  
24       governmental agency to act as the authority's agent to collect the tax.

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

1           D. The authority to levy and collect the tax authorized in this Section shall  
2           terminate upon payment in full of all bonds or other similar debt obligations of the  
3           authority payable in whole or in part from or secured by such tax and issued before  
4           July 1, 2029.

5           §4710.26. Sight-seeing tour tax

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

8           (1) "Per capita sight-seeing tour" means a sight-seeing tour sold to  
9           individuals, groups of individuals, or both, on a cost per person basis.

10           (2) "Sight-seeing tour" means a tour of places and things, including but not  
11           by way of limitation points of interest, historic buildings, parks, and other sites  
12           conducted by persons acting as sight-seeing guides or lecturers, and includes walking  
13           tours and those conducted on any type of vehicle or other means of conveyance.  
14           "Sight-seeing tour" does not mean any of the following types of tours: tours for a  
15           group or groups of individuals who collectively hire a guide or a vehicle for an  
16           exclusive private tour limited to such group or groups of individuals or tours of  
17           museums, historic buildings or homes, churches, cemeteries, buildings, planetariums,  
18           libraries, zoos, or aquariums when a fee is charged by such establishment, place, or  
19           facility for a tour of, or visit to, such establishment, place, or facility; however, the  
20           definition of "sight-seeing tour" does mean and include tours of, or visits to, any of  
21           the establishments, places, or facilities set forth in this Section, if such tours or visits  
22           are a part of a general tour of multiple sites, establishments, places, or facilities.

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

25           B. Notwithstanding any other provisions of law to the contrary, in order to  
26           provide funds for any expansion project, the authority may levy and collect a tax of  
27           one dollar on all tickets sold in the parish of Orleans for per capita sight-seeing tours  
28           in the parish of Orleans, or for tours, a portion of which includes sight-seeing in the  
29           parish of Orleans, except those sold by a governmental agency. The tax shall be

1 imposed by ordinance adopted by the board which shall provide for the  
2 administration and enforcement of the tax and the collection of the tax from persons  
3 subject to the tax as the authority determines to be necessary or practical for the  
4 effective collection, administration, and enforcement of the tax. The tax shall be  
5 paid by the purchasers of the tickets at the time of purchase. The authority may enter  
6 into agreements as it deems appropriate with any governmental agency providing for  
7 that entity or agency to act as the authority's agent to collect the tax.

8 C. The authority to levy and collect the tax authorized in this Section shall  
9 terminate upon payment in full of all bonds or other similar debt obligations of the  
10 authority payable in whole or in part from or secured by such tax and issued before  
11 July 1, 2029.

12 §4710.27. Leases

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

24 B. When any lease or sublease is secured by any tax, fee, or charge  
25 authorized by this Chapter, neither the legislature nor the authority shall discontinue  
26 or decrease the applicable taxes, fees, or charges or permit to be discontinued or  
27 decreased the applicable taxes, fees, or charges in anticipation of the collection of  
28 which such leases or subleases, or both, have been entered into, or in any way make  
29 any change in the allocation and dedication of the proceeds of such taxes, fees, or

1 charges which would diminish the amount of the applicable revenues to be received  
2 by the authority until all of such leases or subleases, or both, shall have expired.

3 §4710.28. Minority Businesses

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14           §4710.29. Reporting

15           The authority shall present to the city council of New Orleans an annual  
16           written and oral report on its financial condition at a meeting of the city council in  
17           January of each year. The written report shall include the latest available annual and  
18           year-to-date financial statements, operating and capital budgets for the current year  
19           and proposed for the upcoming year, and a schedule of all reserves held by the  
20           authority for future use pursuant to R.S. 33:4710.19(B)(5) specifying each project  
21           for which a reserve has been established.

22           §4710.30. Termination of bonding authority

23           Notwithstanding any provision of this Chapter, the authority shall not issue  
24           bonds or incur debt in any form for a term of more than forty years from the date of  
25           issuance thereof. The authority shall not issue bonds or incur debt in any form for the  
26           Phase V Convention Center Expansion Project after July 1, 2029.

---

**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 617 Original

2019 Regular Session

Leger

**Abstract:** Provides relative to the taxing and bonding authority of the Ernest N. Morial-New Orleans Exhibition Hall Authority. Also codifies laws pertaining to the Ernest N. Morial-New Orleans Exhibition Hall Authority.

Present law creates the Ernest N. Morial-New Orleans Exhibition Hall Authority (convention center authority). The purpose of the convention center authority is to acquire, construct, reconstruct, extend, improve, maintain, and operate projects within the city of New Orleans in order to promote the economic growth and development of the city and its neighboring parishes.

Present law defines "project" to mean convention, exhibition, and tourist facilities and necessary site improvements, infrastructure, furnishings, machinery, equipment, and appurtenances. Excludes lodging facilities from the meaning of project. Proposed law adds acquisition of necessary land and a hotel with multi-story parking garage and bridge connecting the hotel and the south end of the convention center to the definition of project.

Proposed law provides for certain payments in lieu of ad valorem taxes on the hotel and any other project developed jointly with a private partner on land that is owned by the authority or that is otherwise exempt from property taxes.

Present law defines "expansion project" to include various specified phases and stages of expansion of the existing convention center. Proposed law modifies present law by removing certain projects and adding the convention center hotel, a five-year capital plan, and other riverfront development adjacent to or in support of the convention center.

Present law authorizes the convention center authority to levy the following taxes and pledge the proceeds thereof as security for bonds for purposes of projects:

- (1) A hotel occupancy tax at a rate of 1%.
- (2) A hotel occupancy tax at a rate of 1%.
- (3) A hotel occupancy tax at a rate of \$.50 at a hotel with 10 to 299 guest rooms; \$1 at a hotel with 300 to 999 guest rooms; \$2 at a hotel with 1,000 or more guest rooms.
- (4) A food and beverage tax at a rate of not more than 1/2%.

Proposed law retains present law.

Present law provides that the levy of all of the above taxes is subject to approval of the governing authority of New Orleans and the voters of New Orleans.

Proposed law authorizes the convention center authority to levy taxes of the same type and at the same rates as described above. Such taxes are not subject to approval of the governing authority of New Orleans or of the voters of New Orleans. Provides that taxes authorized by proposed law are to be levied in lieu of the equivalent tax authorized by present law and that proceeds of taxes authorized by proposed law are subject to the same pledges as the equivalent tax authorized by present law.

Present law authorizes the convention center authority to levy an additional hotel occupancy tax at a rate of 1% and an additional food and beverage tax at a rate of 1/4% for purposes of funding certain phases of the convention center expansion project provided for by present law. Proposed law retains present law, applicable to proposed law changes to the definition of expansion project.

Present law authorizes the convention center authority to levy the following taxes:

- (1) A tax on contractor services provided to trade shows, conventions, exhibitions, and other events. Provides that the rate of the tax is 2% of the charges for the contract service and that the tax may be charged to the person paying for the service.
- (2) A sight-seeing tour tax of \$1 per ticket.

Proposed law retains present law.

Present law provides relative to the payment of the contractor service tax and the sight-seeing tour tax and dedicates proceeds to specific purposes including one phase of the expansion project. Proposed law provides that proceeds may be used for any expansion project.

Proposed law provides for termination of above described present law and proposed law taxes upon payment of all bonds and similar debt obligations of the authority payable in whole or in part from or secured by such taxes and issued before July 1, 2029.

Proposed law prohibits the authority from issuing bonds or incurring debt in any form for a term of more than 40 years from date of issuance. Prohibits the authority from issuing bonds or incurring debt in any form for a specified expansion project after July 1, 2029.

Present law requires that proceeds of certain taxes remaining after the payment of obligations secured by those taxes be deposited into a special escrow fund to be used solely to retire certain obligations in advance of their maturities at a price not greater than the applicable redemption price. Proposed law repeals present law.

Proposed law requires the authority to present to the city council of New Orleans an annual report on its financial condition; specifies information that must be included in the report.

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	repealed
24- Minority businesses	Act 390 of 1987 RS	4710.28

(Adds R.S. 33:4710.11-4710.30)