

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:

1 CHAPTER 12-C. ERNEST N. MORIAL-NEW ORLEANS2 EXHIBITION HALL AUTHORITY3 §4710.11. Creation

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

10 B. The domicile of the authority shall be in the city of New Orleans,
11 Louisiana.

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

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

26 (2) The authority may utilize its tax revenues, other income, and other
27 revenues for the costs of the design, development, construction, furnishing, and
28 equipping of the Convention Center Headquarters Hotel Project, as provided in and

1 pursuant to any contract described in this Section or as provided in and pursuant to
2 a cooperative endeavor agreement.

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

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

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

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

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

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

1 agreement shall provide for an annual payment in lieu of ad valorem taxes by the
 2 private entity during the term of such lease or other agreement, such payment to be
 3 in an amount equal to the amount of ad valorem taxes which the private entity would
 4 have been obligated to pay had it been the owner of the property and improvements
 5 during the term of such lease or other agreement. The amount of each annual
 6 payment in lieu of taxes shall be the applicable ad valorem tax rate applied against
 7 the assessed value of the property and improvements, as determined by the parish
 8 assessor; however, if the parish assessor fails or refuses to determine the assessed
 9 value of the property and improvements, the amount of each annual payment in lieu
 10 of taxes shall be the applicable ad valorem tax rate applied against the appraised
 11 value of the property and improvements, as determined by a Member Appraisal
 12 Institute appraiser retained by the authority.

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

18 §4710.12. Board of commissioners

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

22 (1) The governor shall appoint:

23 (a) Three members at large.

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

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

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

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

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

6 (a) One member at large.

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

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

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

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

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

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

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

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

28 G. Seven members of the board shall constitute a quorum for the transaction
29 of business.

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

4 §4710.13. Powers and duties;

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

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

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

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

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

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

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

27 (6) Except as limited by the terms and conditions of the lease covering and
28 affecting the Poydras Street Wharf, to establish, maintain, revise, charge, and collect
29 such rates, fees, rentals, or other charges for the use, services, facilities, and

1 commodities of or furnished by any project and to provide methods of collection of
2 and civil penalties for nonpayment of such rates, fees, rentals, or other charges.

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

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

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

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

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

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

25 (13) Except as limited by the terms and conditions of the lease covering and
26 affecting the Poydras Street Wharf, to lease or sublease to or from any person, firm,
27 or corporation, public or private, all or any part of any project upon such terms and
28 conditions and for such term of years, not in excess of sixty years, as the board
29 deems advisable to carry out the provisions of this Chapter and to provide, if deemed

1 advisable by the board, for an option to purchase or otherwise lawfully acquire such
2 project upon the terms and conditions therein specified. Any lease or sublease, or
3 both, of the authority to an exhibition or convention user or to facilitate the private
4 development and funding of lodging facilities, including any assignments thereof,
5 any lease or sublease or extension or renewal thereof, including any assignments
6 thereof, for allied services such as hotels, restaurants, retail outlets, offices, and
7 entertainment, are exempt from the provisions of R.S. 38:2211 et seq., and any other
8 provision of law with respect to the purchase or lease of property by public entities;
9 all other contracts, leases or subleases, or both, of the authority, including any
10 assignment thereof, shall be entered into in accordance with the provisions of R.S.
11 38:2211 et seq.

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

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

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

28 (17) To enter into a contract or contracts with the city of New Orleans,
29 pursuant to which the authority may assume the management, operation, and

1 maintenance of any exhibition center or convention hall and responsibility for any
2 obligation or indebtedness incurred for the construction thereof and pay out of
3 revenues of the authority available for such purpose the expense thereof.

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

10 §4710.14. Rivercenter

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

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

19 (2) Notwithstanding anything in this Section to the contrary, the amount to
20 be paid by the authority for the leasehold interest and improvements and facilities
21 shall not exceed six million dollars. However, if the transfer of Rivercenter's rights
22 and interest in the wharf occurs subsequent to September 1, 1978, the sum of six
23 million dollars may be increased by the costs incurred by Rivercenter from
24 September 1, 1978, to the date of the closing of the transaction. The "costs incurred
25 by Rivercenter from September 1, 1978, to the date of the closing of the transaction"
26 means rental, interest on six million dollars paid by Rivercenter, maintenance costs
27 and other actual charges incurred during this period, and any capital costs for
28 improvement of the wharf as an exhibition center. Neither the provisions of R.S.
29 38:2211 et seq., nor any other provisions of general law with respect to the purchase

1 or leasing of property by public entities shall be applicable to such purchase and
2 assumption of obligations.

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

24 §4710.15. Hotel occupancy tax

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

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

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

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

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

1 (3) The authority may contract with the state of Louisiana or the city for the
2 collection of the tax, which tax may be collected in the same manner and subject to
3 the same conditions as the hotel occupancy tax being imposed by the Louisiana
4 Stadium and Exposition District on hotels located in the city of New Orleans.

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

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

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

1 (4) The authority may contract with the state of Louisiana or the city, or
2 both, for the collection of the tax, which tax may be collected in the same manner
3 and subject to the same conditions as the hotel occupancy tax now being imposed by
4 the Louisiana Stadium and Exposition District on hotels located in the city of New
5 Orleans.

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

10 §4710.15.1. Additional hotel tax authorized

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

23 B.(1) Notwithstanding any other provision of this Chapter or other law to the
24 contrary, in addition to the hotel occupancy tax authorized by R.S. 33:4710.15, the
25 authority may levy and collect a tax on the occupancy of hotel rooms located within
26 the parish of Orleans. The tax shall be in the amount of one percent of the rent or fee
27 charged for such occupancy and shall be in addition to all taxation upon the
28 occupancy of hotel rooms located in the parish of Orleans. The tax authorized by
29 this Subsection shall be levied and collected in lieu of the tax authorized by

1 Subsection A of this Section, and at no time shall the authority collect taxes pursuant
2 to both authorizations. The proceeds of the tax levied pursuant to this Subsection are
3 subject to any and all pledges of the proceeds of the tax authorized by Subsection A
4 of this Section to the outstanding bonds of the authority.

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

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

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

24 §4710.15.2. Additional hotel occupancy tax authorized

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

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

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

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

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

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

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

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

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

17 §4710.16. Use of revenues

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

1 §4710.17. Bonds

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

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

1 resolution or trust instrument may provide for authentication of the bonds by the
2 trustee or fiscal agent thereunder.

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

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

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

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

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

1 H. The board may provide by resolution for the issuance of refunding bonds
2 of the authority for the purpose of refunding outstanding bonds of the authority
3 issued pursuant to the provisions of this Chapter, such refunding bonds to be issued
4 pursuant to the provisions of Chapter 14-A of Title 39 of the Louisiana Revised
5 Statutes of 1950 or pursuant to the Consolidated Local Government Public Finance
6 Act.

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

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

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

1 §4710.17.1. Additional authority to issue bonds

2 A. Without reference to any other provision of the Constitution of Louisiana
3 or of the laws of Louisiana and as a grant of power in addition to the authority to
4 issue bonds contained in R.S. 33:4710.17 and to carry out the purposes of this
5 Chapter, the authority may, from time to time, with the approval of the State Bond
6 Commission, issue negotiable bonds in one or more series for the purpose of
7 providing funds to finance an expansion project or projects, including engineering,
8 architectural, inspection, legal, and financial fees and costs, interest on such bonds
9 during construction and for a reasonable period thereafter, establishment of reserves
10 to secure such bonds, all costs associated with the issuance of such bonds, including
11 credit enhancement, derivative products, underwriter's discount, and funding of
12 accounts, if any, required by the terms of the resolution or trust indenture authorizing
13 their issuance, and all other expenditures of the authority incidental or necessary or
14 convenient thereto. Such bonds shall be authorized and issued by a resolution or
15 resolutions of the board and shall be of such series, bear such date or dates, be of
16 such type, mature at such time or times, bear interest at such rate or rates payable on
17 such date or dates, be in such denominations, be in such form, carry such registration
18 and exchangeability privilege, be payable in such medium of payment and at such
19 place or places, be subject to such terms of redemption, and be secured in such
20 manner consistent with the authority contained in this Section as the resolution
21 authorizing such bonds may provide. Payment of the bonds authorized by this
22 Section may be secured by a pledge of the avails or proceeds of the hotel occupancy
23 taxes and food and beverage tax authorized by this Chapter, such other taxes, fees,
24 and charges authorized by this Chapter, and any other income and revenue of the
25 authority as may be determined by the board and as authorized or permitted by law.
26 The word "bonds" as used in this Section means and includes bonds, notes,
27 certificates of indebtedness, or other evidence of indebtedness for the repayment of
28 borrowed money.

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

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

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

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

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

26 G. Any pledge of taxes, fees and charges, revenues, securities, and other
27 monies made by the authority pursuant to this Section shall be valid and binding
28 from time to time when the pledge is made. Such taxes, fees and charges, revenues,
29 securities, and other monies so pledged and then held or thereafter received by the

1 authority or any fiduciary shall immediately be subject to the lien of such pledge
2 without any physical delivery thereof or further act, and the lien of any such pledge
3 shall be valid and binding as against all parties having claims of any kind in tort,
4 contract, or otherwise against the authority, whether or not such parties have notice
5 thereof. The instrument by which such a pledge is created need not be filed or
6 recorded except in the official minutes of the authority.

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

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

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

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

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

23 M. When any bonds secured in whole or in part by any taxes, fees, or
24 charges authorized by this Chapter have been issued, neither the legislature nor the
25 authority shall discontinue or decrease the applicable taxes, fees, or charges, or
26 permit to be discontinued or decreased the applicable taxes, fees, or charges in
27 anticipation of the collection of which such bonds have been issued, or in any way
28 make any change in the allocation and dedication of the proceeds of such taxes, fees,
29 or charges which would diminish the amount of the revenues to be received

1 therefrom by the authority until all of such bonds have been retired as to principal
2 and interest or irrevocable provision is made for the payment of principal and interest
3 on such bonds.

4 N. The bonds and the interest thereon shall not be considered a debt of the
5 state or any political subdivision thereof within the meaning of the constitution or the
6 statutes of the state and shall not constitute a charge against the credit or taxing
7 power of the state or any other political subdivision thereof. Neither the state nor
8 any other political subdivision thereof shall in any manner be liable for the payment
9 of the principal, interest or premium, sinking or reserve fund requirements, or other
10 requirements of the bonds or for the performance of any agreement or pledge of any
11 kind which may be undertaken by the authority.

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

23 P. Any resolution authorizing the issuance of bonds shall be published one
24 time in the official journal of the authority; however, it shall not be necessary to
25 publish any exhibits to such resolution if exhibits are available for public inspection
26 and such fact is stated in the publication. For thirty days after the date of
27 publication, any person in interest may contest the legality of the resolution, any
28 provision of the bonds to be issued pursuant to it, the provisions therein made for the
29 security and payment of the bonds, or the validity of any of the provisions and

1 proceedings relating to the authorization and issuance of such bonds. After that time,
2 no person may contest the regularity, formality, legality, or effectiveness of the
3 resolution, any provision of the bonds to be issued pursuant to it, the provisions for
4 the security and payment of the bonds, and the validity of all other provisions and
5 proceedings relating to their authorization and issuance, for any cause. Thereafter,
6 it shall be conclusively presumed that the bonds are legal and that every legal
7 requirement for the issuance of the bonds has been complied with. No court shall
8 have authority to inquire into any of these matters after the thirty days.
9 §4710.18. Obligations of the authority solely

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

1 §4710.19. Use of revenue from hotel occupancy taxes

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

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

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

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

14 (3) For the payment of the administrative and operating expenses of the
15 authority.

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

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

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

27 §4710.20. State funds

28 Any provision of law to the contrary notwithstanding, the state shall not,
29 without prior express and specific authorization by law, advance or expend any funds

1 for payment of the debt service or retirement of revenue bonds issued by the Ernest
2 N. Morial-New Orleans Exhibition Hall Authority, or its predecessor, the New
3 Orleans Exhibition Hall Authority.

4 §4710.21. Superdome; certain exhibits

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

9 §4710.22. Port of New Orleans

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

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

19 §4710.23. Food and beverage tax

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

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

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

3 (d) The phrase "food service establishment" means any fixed or mobile
4 restaurant, coffee shop, cafeteria, short order café, luncheonette, grill, tearoom,
5 sandwich shop, soda fountain, tavern, bar, cocktail lounge, night club, roadside
6 stand, industrial feeding establishment, private, public, or nonprofit organization or
7 institution routinely serving food, catering kitchen, commissary, delicatessen,
8 convenience store, grocery store, or similar place in which food or drink is prepared
9 for sale or for service on the premises or elsewhere, and any other establishment or
10 operation where food or drink is served or provided for the public. However, the
11 food and beverage tax shall not apply to meals furnished to any of the following: the
12 staff and students of educational institutions, including kindergartens; the staff and
13 patients of hospitals; the staff, inmates, and patients of mental institutions, and the
14 boarders of rooming houses. Such tax shall also not apply to occasional meals
15 furnished in connection with or by educational, religious, or medical organizations
16 if the meals are consumed on the premises where purchased. However, sales by any
17 of the above institutions or organizations in facilities open to outsiders or to the
18 general public are not exempt from the food and beverage tax authorized by this
19 Section.

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

1 canvassed, and promulgated by the governing authority of the city, in accordance
2 with the laws of Louisiana governing the conduct of elections to authorize the
3 issuance of bonds and the levying of taxes, and a majority of those electors voting
4 in such election shall have voted in favor of the question or proposition to impose the
5 food and beverage tax.

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

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

12 B.(1) Notwithstanding any other provision of this Chapter or law to the
13 contrary, in addition to other taxes authorized by this Chapter, the authority may levy
14 and collect a tax on food and beverages sold by any food service establishment, as
15 defined in this Subsection, located within the parish of Orleans or in any airport or
16 air transportation facility owned and operated by the city of New Orleans, excluding
17 any food service establishment owned by any individual or corporation who had
18 gross annual receipts of less than two hundred thousand dollars from the operation
19 of all such establishments during the calendar year prior to the year in which the food
20 and beverage tax is assessed. The food and beverage tax shall be in an amount not
21 exceeding one-half of one percent of gross receipts from the sales of food and
22 beverages by food service establishments; such tax shall be paid by the person who
23 purchases such food or beverage and shall be paid at the time that the charge for the
24 food or beverage is paid. The tax authorized by this Subsection shall be levied and
25 collected in lieu of the tax authorized by Subsection A of this Section, and at no time
26 shall the authority collect taxes pursuant to both authorizations. The proceeds of the
27 tax levied pursuant to this Subsection are subject to any and all pledges of the taxes
28 authorized in Subsection A of this Section to the outstanding bonds of the authority.
29 The words "food service establishment" mean any fixed or mobile restaurant; coffee

1 shop; cafeteria; short order café; luncheonette; grill; tearoom; sandwich shop; soda
2 fountain; tavern; bar; cocktail lounge; night club; roadside stand; industrial feeding
3 establishment; private, public, or nonprofit organization or institution routinely
4 servicing food; catering kitchen; commissary; delicatessen; convenience store; grocery
5 store; or similar place in which food or drink is prepared for sale or for service on the
6 premises or elsewhere; and any other establishment or operation where food or drink
7 is served or provided for the public. However, the food and beverage tax shall not
8 apply to meals furnished to any of the following: the staff and students of educational
9 institutions, including kindergartens; the staff and patients of hospitals; the staff,
10 inmates, and patients of mental institutions; and the boarders of rooming houses.
11 Such tax shall also not apply to occasional meals furnished in connection with or by
12 educational, religious, or medical organizations if the meals are consumed on the
13 premises where purchased. However, sales by any of the above institutions or
14 organizations in facilities open to outsiders or to the general public are not exempt
15 from the food and beverage tax authorized by this Subsection.

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

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

28 (4) The authority to levy and collect the tax authorized by this Subsection
29 shall terminate upon payment in full of all bonds or other similar debt obligations of

1 the authority payable in whole or in part from or secured by such tax and issued
2 before July 1, 2029.

3 §4710.24. Expansion project; additional taxes

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

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

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

21 (3) Phase V Convention Center Expansion Project, which means all of the
22 following projects:

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

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

4 (c) Additional riverfront development adjacent to or in support of the
5 convention center including acquisition, expansion, investment, construction,
6 restoration, demolition, site preparation, and development of land, structures,
7 infrastructure, including public rights-of-way, utilities, lighting, and landscaping to
8 surrounding urban areas and riverfront. Such development shall be accomplished in
9 a manner that ensures no interference with or adverse effect upon vehicular access
10 to the facilities of the board of commissioners of the Port of New Orleans or the main
11 line track of the New Orleans Public Belt Railroad.

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

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

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

24 C.(1) In addition to other taxes authorized by this Chapter and to provide
25 additional funds for any expansion project, the authority may levy and collect an
26 additional tax on food and beverages sold by any food service establishment located
27 within the parish of Orleans or in any airport or air transportation facility owned and
28 operated by the city of New Orleans, excluding any food service establishment
29 owned by any individual or corporation who had gross annual receipts of less than

1 five hundred thousand dollars from the operation of all such establishments during
2 the calendar year prior to the year in which the additional food and beverage tax is
3 assessed. The tax shall be in the amount of one-fourth of one percent of gross
4 receipts from the sales of goods and beverages by food service establishments.

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

7 (3) The phrase "food service establishment" has the meaning set forth in R.S.
8 33:4710.23 and shall not mean or include convenience stores or grocery stores.

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

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

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

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

8 §4710.25. Service contractor tax

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

26 B. In the ordinance imposing the tax, the authority shall provide for the
27 administration and enforcement of the tax and the collection of the tax from persons
28 subject to the tax as the authority deems necessary or practicable for the effective
29 collection, administration, and enforcement of the tax. The authority may enter into

1 agreements as it deems appropriate with any governmental agency providing for the
2 governmental agency to act as the authority's agent to collect the tax.

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

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

11 §4710.26. Sight-seeing tour tax

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

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

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

20 "Sight-seeing tour" does not mean any of the following types of tours: tours for a
21 group or groups of individuals who collectively hire a guide or a vehicle for an
22 exclusive private tour limited to such group or groups of individuals or tours of
23 museums, historic buildings or homes, churches, cemeteries, buildings, planetariums,
24 libraries, zoos, or aquariums when a fee is charged by such establishment, place, or
25 facility for a tour of, or visit to, such establishment, place, or facility; however, the
26 definition of "sight-seeing tour" does mean and include tours of, or visits to, any of
27 the establishments, places, or facilities set forth in this Section, if such tours or visits
28 are a part of a general tour of multiple sites, establishments, places, or facilities.

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

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

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

19 §4710.27. Leases

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

1 such a pledge is created need not be filed or recorded except in the official minutes
2 of the authority.

3 B. When any lease or sublease is secured by any tax, fee, or charge
4 authorized by this Chapter, neither the legislature nor the authority shall discontinue
5 or decrease the applicable taxes, fees, or charges or permit to be discontinued or
6 decreased the applicable taxes, fees, or charges in anticipation of the collection of
7 which such leases or subleases, or both, have been entered into, or in any way make
8 any change in the allocation and dedication of the proceeds of such taxes, fees, or
9 charges which would diminish the amount of the applicable revenues to be received
10 by the authority until all of such leases or subleases, or both, shall have expired.

11 §4710.28. Minority Businesses

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

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

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

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

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

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

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

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

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

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

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

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

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

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

23 §4710.29. Reporting

24 The authority shall present to the city council of New Orleans an annual
25 written and oral report on its financial condition at a meeting of the city council in
26 January of each year. The written report shall include the latest available annual and
27 year-to-date financial statements, operating and capital budgets for the current year
28 and proposed for the upcoming year, and a schedule of all reserves held by the

1 authority for future use pursuant to R.S. 33:4710.19(B)(5) specifying each project
 2 for which a reserve has been established.
 3 §4710.30. Termination of bonding authority
 4 Notwithstanding any provision of this Chapter, the authority shall not issue
 5 bonds or incur debt in any form for a term of more than forty years from the date of
 6 issuance thereof. The authority shall not issue bonds or incur debt in any form for
 7 the 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 Engrossed

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)