
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

DIGEST

Present law provides for the disposition of state sales taxes levied on hotels and motels in St. Tammany Parish. Provides that the avails of such state taxes be placed in a special fund designated as the "St. Tammany Parish Fund." Provides that the monies shall be subject to annual appropriation by the legislature and available exclusively for use as follows:

(1) 85% to the St. Tammany Parish Tourist Commission.

(a) 25% of these monies available to the Commission, beginning FY 04-05, are to be used to support performing arts and/or convention centers within the parish, including for capital improvements related to the construction, maintenance, and operation of these centers and allocated as follows:

(i) 20% of the total appropriation to the St. Tammany Parish Tourist Commission.

(ii) 40% to the Northshore Harbor Center District.

(iii) 40% to Recreation District No. 1 of St. Tammany Parish; however, in any fiscal year in which bonds are issued for purposes of the St. Tammany Events Center District, and for each fiscal year thereafter, the forty percent allocation was to be divided equally between Recreation District No. 1 and the St. Tammany Events Center District.

(2) 15% to the St. Tammany Parish Economic and Industrial Development District.

Proposed law deletes these allocations and provides for the monies in the St. Tammany Parish Fund be subject to annual appropriation by the legislature and available exclusively for use as follows, beginning FY 2012-2013:

(1) St. Tammany Parish Tourist Commission, 25%

(2) St. Tammany Parish Economic and Industrial Development District, 45%

(3) Northshore Harbor Center District, 9%

(4) Recreation District No. 1 of St. Tammany Parish, 9%; however, in any fiscal year in which bonds are issued for purposes of the St. Tammany Events Center District, and for each fiscal year thereafter, the allocation shall be divided equally between Recreation District No. 1 and the St. Tammany Events Center District.

- (5) St. Tammany Parish Government, 12%; dedicated for improvements, operations and maintenance of Camp Salman Recreation Area, the East St. Tammany Fishing Pier, and Tammany Trace; distributed each year in amounts within the sole discretion of the parish government.

Effective July 1, 2012.

(Amends R.S. 47:302.26)