

2017 Regular Session

HOUSE BILL NO. 613

BY REPRESENTATIVES PYLANT AND IVEY

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

FUNDS/FUNDING: Repeals the dedications of state sales and use taxes on hotel rooms into special treasury funds

1 AN ACT

2 To repeal R.S. 33:4574.7(K) through (M) and R.S. 47:302.2 through 302.55, 322.1 through
3 322.48, and 332.1 through 332.54, relative to the disposition of certain sales tax
4 collections; to repeal special treasury funds that receive a portion of the state sales
5 and use tax from the sales of services for the furnishing of sleeping rooms, cottages,
6 or cabins by hotels; to provide for the transfer of fund balances; to provide for
7 effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 33:4574.7(K) through (M) and R.S. 47:302.2 through 302.55, 322.1
10 through 322.48, and 332.1 through 332.54 are hereby repealed in their entirety.

11 Section 2. The state treasurer is authorized and directed to transfer any unexpended
12 and unencumbered funds remaining in the funds repealed by Section 1 of this Act to the state
13 general fund after satisfying the appropriations for Fiscal Year 2016-2017 and the
14 appropriations for Fiscal Year 2017-2018 contained in the Act which originated as House
15 Bill No. 1 of the 2017 Regular Session of the Legislature.

16 Section 3. This Act shall take effect and become operative if and when the proposed
17 amendment of Article VII, Sections 18(B), 20(A), and 21(F) of the Constitution of Louisiana

1 contained in the Act which originated as House Bill No. ____ of this 2017 Regular Session
2 of the Legislature is adopted at a statewide election and becomes effective.

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 613 Original

2017 Regular Session

Pylant

Abstract: Repeals all special treasury funds that receive a portion of the state sales and use tax on the furnishing of hotel rooms.

Present law creates special treasury funds that dedicate a portion of the state sales tax on the furnishing of sleeping rooms, cottages, or cabins by hotels collected in each parish and provide for the use of the dedicated funds.

Proposed law repeals the funds created in present law. The funds and the cites are as follows:

<u>Fund</u>	<u>Cite</u>
Acadia Parish Visitor Enterprise Fund	R.S. 47:302.22
Allen Parish Capital Improvements Fund	R.S. 47:302.36, 322.7, 332.28
Ascension Parish Visitor Enterprise Fund	R.S. 47:302.21
Avoyelles Parish Visitor Enterprise Fund	R.S. 47:302.6, 322.29, 332.21
Beauregard Parish Community Improvement Fund	R.S. 47:302.24, 322.8, 332.12
Bienville Parish Tourism and Economic Development Fund	R.S. 47:302.51, 322.43, 332.49
Bossier City Riverfront and Civic Center Fund	R.S. 47:302.3, 332.7
Shreveport-Bossier City Visitor Enterprise Fund	R.S. 47:322.30
Shreveport Riverfront and Convention Center and Independence Stadium Fund	R.S. 47:302.2, 332.6
West Calcasieu Community Center Fund	R.S. 47:302.12, 322.11, 332.30
Calcasieu Parish Higher Education Improvement Fund	R.S. 47:302.14, 322.12
Lake Charles Civic Center Fund	R.S. 47:322.11, 332.30
Caldwell Parish Economic Development Fund	R.S. 47:322.36
Cameron Parish Tourism Development Fund	R.S. 47:302.25, 322.12, 332.31
Claiborne Parish Tourism and Economic Development Fund	R.S. 47:302.52
Town of Homer Economic Development Fund	R.S. 47:302.42, 322.22, 332.37
Concordia Parish Economic Development Fund	R.S. 47:302.53, 322.45, 332.51
DeSoto Parish Visitor Enterprise Fund	R.S. 47:302.39
Baker Economic Development Fund	R.S. 47:302.50, 322.42, 332.48
East Baton Rouge Parish Riverside Centroplex Fund	R.S. 47:332.2
East Baton Rouge Parish Community Improvement Fund	R.S. 47:302.29
East Baton Rouge Parish Enhancement Fund	R.S. 47:322.9
East Carroll Parish Visitor Enterprise Fund	R.S. 47:302.32, 322.3, 332.26
East Feliciana Tourist Commission Fund	R.S. 47:302.47, 322.27, 332.42
Evangeline Visitor Enterprise Fund	R.S. 47:302.49, 322.41, 332.47
Franklin Parish Visitor Enterprise Fund	R.S. 47:302.34
Grant Parish Economic Development Fund	R.S. 47:302.55, 322.48, 332.54
Iberia Parish Tourist Commission Fund	R.S. 47:302.13
Iberville Parish Visitor Enterprise Fund	R.S. 47:332.18

Jackson Parish Economic Development and Tourism Fund	R.S. 47: 302.35
Jefferson Parish Convention Center Fund	R.S. 47:322.34, 332.1
Jefferson Parish Convention Center Fund - Gretna Tourist Commission Enterprise Account	R.S. 47:322.34, 332.1
Jefferson Parish Convention Center Fund - Town of Grand Isle Tourist Commission Enterprise Account	R.S. 47:322.34, 332.1
Jefferson Davis Parish Visitor Enterprise Fund	R.S. 47:302.38, 322.14, 332.32
Lafayette Parish Visitor Enterprise Fund	R.S. 47:302.18, 322.28, 332.9
Lafourche Parish Enterprise Fund	R.S. 47:302.19
Lafourche Parish Association for Retarded Citizens (ARC) Training and Development Fund	R.S. 47:322.46, 332.52
LaSalle Economic Development District Fund	R.S. 47: 302.48, 322.35, 332.46
Lincoln Parish Visitor Enterprise Fund	R.S. 47:302.8
Lincoln Parish Municipalities Fund	R.S. 47:322.33, 332.43
Livingston Parish Tourism and Economic Development Fund	R.S. 47:302.41, 322.21, 332.36
Madison Parish Visitor Enterprise Fund	R.S. 47:302.4, 322.18, 332.44
Morehouse Parish Visitor Enterprise Fund	R.S. 47:302.9
Bastrop Municipal Center Fund	R.S. 47:322.17, 332.34
Natchitoches Historic District Development Fund	R.S. 47:302.10, 322.13, 332.5
Natchitoches Parish Visitor Enterprise Fund	R.S. 47:302.10
New Orleans Area Economic Development Fund	R.S. 47:322.38
New Orleans Sports Franchise Fund	R.S. 47:322.38
New Orleans Metropolitan Convention and Visitors Bureau Fund	R.S. 47:332.10
Ernest N. Morial Convention Center Phase IV Expansion Project Fund	R.S. 47:322.38
Ouachita Parish Visitor Enterprise Fund	R.S. 47:302.7, 322.1, 332.16
Plaquemines Parish Visitor Enterprise Fund	R.S. 47:302.40, 322.20, 332.35
Pointe Coupee Parish Visitor Enterprise Fund	R.S. 47:302.28, 332.17
Rapides Parish Coliseum Fund	R.S. 47:322.32
Pineville Economic Development Fund	R.S. 47:302.30
Rapides Parish Economic Development Fund	R.S. 47:302.30, 322.32
Alexandria/Pineville Exhibition Hall Fund	R.S. 33:4574.7(K)-(M)
Alexandria/Pineville Area Tourism Fund	R.S. 47:302.30, 322.32
Red River Visitor Enterprise Fund	R.S. 47:302.45, 322.40, 332.45
Richland Parish Visitor Enterprise Fund	R.S. 47:302.4, 322.18, 332.44
River Parishes Convention, Tourist, and Visitors Commission Fund	R.S. 47:322.15
Sabine Parish Tourism Improvement Fund	R.S. 47:302.37, 322.10, 332.29
St. Bernard Parish Enterprise Fund	R.S. 47:322.39, 332.22
St. Charles Parish Enterprise Fund	R.S. 47:302.11, 332.24
St. James Parish Enterprise Fund	R.S. 47:332.23
St. John the Baptist Convention Facility Fund	R.S. 47:332.4
St. Landry Parish Historical Development Fund #1	R.S. 47:332.20
St. Martin Parish Enterprise Fund	R.S. 47:302.27
St. Mary Parish Visitor Enterprise Fund	R.S. 47:302.44, 322.25, 332.40
St. Tammany Parish Fund	R.S. 47:302.26, 322.37, 332.13
Tangipahoa Parish Tourist Commission Fund	R.S. 47:302.17, 332.14
Tangipahoa Parish Economic Development Fund	R.S. 47:322.5
Tensas Parish Visitor Enterprise Fund	R.S. 47:302.33, 322.4, 332.27
Houma/Terrebonne Tourist Fund	R.S. 47:302.20
Terrebonne Parish Visitor Enterprise Fund	R.S. 47:322.24, 332.39
Union Parish Visitor Enterprise Fund	R.S. 47:302.43, 322.23, 332.38
Vermilion Parish Visitor Enterprise Fund	R.S. 47:302.23, 322.31, 332.11
Vernon Parish Legislative Community Improvement Fund	R.S. 47:302.5, 322.19, 332.3

Vernon Parish Legislative Community Improvement Fund No. 2	R.S. 47:302.54
Washington Parish Tourist Commission Fund	R.S. 47:332.8
Washington Parish Economic Development and Tourism Fund	R.S. 47:322.6
Washington Parish Infrastructure and Park Fund	R.S. 47:332.8
Webster Parish Convention and Visitors Commission Fund	R.S. 47:302.15, 322.47, 332.53
West Baton Rouge Parish Visitor Enterprise Fund	R.S. 47:332.19
West Carroll Parish Visitor Enterprise Fund	R.S. 47:302.31, 322.2, 332.25
St. Francisville Economic Development Fund	R.S. 47:302.46, 322.26, 332.41
Winn Parish Tourism Fund	R.S. 47:302.16, 322.16, 332.33

Proposed law provides that unexpended and unencumbered monies in the repealed funds shall be transferred to the state general fund after satisfying appropriations for FY 2016-2017 and appropriations for FY 2017-2018 contained in the General Appropriation Act of the 2017 R.S.

Effective if and when the proposed amendment of Article VII, §§18(B), 20(A), and 21(F) of the Constitution of La. contained in the Act which originated as House Bill No. __ of this 2017 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Repeals R.S. 33:4574.7(K)-(M) and R.S. 47:302.2-302.55, 322.1-322.48, and 332.1-332.54)