2018 Regular Session

HOUSE BILL NO. 806

BY REPRESENTATIVE JOHNSON

COURTS: Provides for a special taxing district in certain parishes to fund construction and operation of courtroom and related facilities

1	AN ACT
2	To enact R.S. 33:4715.3, relative to the construction and operation of courtroom and related
3	facilities in certain parishes; to create a special district for such purpose; to provide
4	for governance, jurisdiction, powers, and functions of the district; to provide for its
5	authority to levy taxes and incur debt; and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 33:4715.3 is hereby enacted to read as follows:
8	§4715.3. Parish justice center district; certain parishes
9	A.(1) There is hereby created within any parish having a population of not
10	less than forty-one thousand five hundred people and not more than forty-five
11	thousand people as determined by the most recent federal decennial census a body
12	politic and corporate which shall be known as the parish justice center district,
13	hereafter in this Section referred to as the "district". The district shall have
14	boundaries coterminous with the parish. The district shall be a political subdivision
15	of the state as defined in the Constitution of Louisiana.
16	(2) The purposes of the district are to locate, build, operate, and maintain
17	courtroom facilities for the judicial district that encompasses the district, hereafter
18	in this Section referred to as the "judicial district", including all matters relating to
19	incurring debt and financing such activities as approved by the voters, all as more
20	specifically prescribed by this Section. Such courtroom facilities shall include

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1	offices for judges and support staff, jury rooms, accommodations for the public, and
2	other facilities deemed appropriate for administration of justice by the governing
3	authority of the district.
4	B. The district shall be governed by a board of commissioners consisting of
5	the elected judges of the judicial district.
6	C. The district, acting through its board of commissioners, shall have all
7	powers necessary or convenient to effectuate the purposes of the district, including
8	but not limited to the following:
9	(1) To sue and be sued.
10	(2) To adopt, use, and alter at will a corporate seal.
11	(3) To receive and expend funds collected pursuant to and in accordance
12	with this Section.
13	(4)(a) To acquire and develop property to be used as a justice center.
14	(b) To develop plans for and to construct a justice center.
15	(c) To operate and maintain the justice center.
16	(5) To acquire, purchase, lease as lessee, and hold and use any property,
17	movable or immovable, tangible or intangible, or any interest therein necessary or
18	desirable for carrying out the purposes of the district, and to sell, lease as lessor,
19	transfer, and dispose of any property or interest therein at any time acquired by it.
20	(6) To exercise the authority granted to political subdivisions by R.S.
21	33:4715.1. Public facilities of the district are hereby deemed to be public facilities
22	for purposes of such authority.
23	(7) To enter into contracts with any public or private entity in carrying out
24	its corporate objectives, including but not limited to contracts for construction or
25	acquisition of property and facilities incident to the purposes of the district.
26	(8) To enter into agreements with any persons, corporations, associations,
27	or other entities, including public corporations, political subdivisions, the United
28	States government and agencies thereof, the state of Louisiana or any of its agencies,

1	or any combination thereof, for the operation or use of properties and facilities of the
2	district.
3	(9) To adopt by laws for the management and regulation of its affairs and for
4	the regulation and control of its facilities, programs, and activities.
5	(10) To accept gifts, grants, and donations of property and money. Title to
6	immovable property acquired shall reside with the district.
7	(11) To govern, manage, and direct the justice center; to lay out, regulate,
8	improve, and beautify the same; to pass ordinances for the regulation and governance
9	thereof; to appoint and employ such architects, engineers, surveyors, clerks, and
10	others as may be necessary and to prescribe and define their respective duties and
11	authority and the amount of their compensation; and generally to do all things in
12	regard to the powers granted pursuant to this Section.
13	(12) To purchase items and supplies as may be necessary or convenient in
14	performing the functions of the district.
15	(13) To contract with, employ, and fix the compensation and terms of
16	employment of attorneys, clerks, or any other agents or employees.
17	(14) To perform or have performed any other function or activity necessary
18	for the achievement of the purpose of the district.
19	D.(1) The board of commissioners may, subject to the provisions of this
20	Subsection and other applicable provisions of law, levy ad valorem taxes within the
21	district.
22	(2) The board of commissioners may, subject to the provisions of this
23	Subsection and other applicable provisions of law, levy sales and use taxes. Any
24	such tax shall be in addition to all other sales and use taxes authorized by law and
25	shall be excluded when calculating the combined rate of sales and use taxes levied
26	in the parish pursuant to Article VI, Section 29(B) of the Constitution of Louisiana
27	including but not limited to sales and use taxes authorized by R.S. 47:338.54. Such
28	tax shall be levied upon the sale at retail, the use, lease or rental, the consumption,
29	and the storage for use or consumption, of tangible personal property, and on sales

1	of services, all as defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana
2	Revised Statutes of 1950, R.S. 47:301 et seq., in the district. Sales and use taxes
3	shall be collected at the same time and in the same manner as set forth in R.S. 47:301
4	through 316.
5	(3)(a) No tax may be levied pursuant to Paragraph (1) or (2) of this
6	Subsection unless the levy is authorized by a majority of the electors of the district
7	who vote at an election held for that purpose in accordance with the Louisiana
8	Election Code.
9	(b) A tax proposition submitted to the voters shall state the rate, duration,
10	and purpose of the tax as requested by duly adopted resolution of the governing
11	authority of the district. The rate, duration, and use of any tax shall be as so stated
12	in the proposition authorizing its levy.
13	(4)(a) The board of commissioners may, subject to the provisions of this
14	Subsection and other applicable provisions of law, incur debt and fund tax revenues
15	into bonds in the manner provided by Part III of Chapter 4 of Subtitle II of Title 39
16	of the Louisiana Revised Statutes of 1950.
17	(b) Any proposition submitted to the voters for the issuance of bonds secured
18	by sales and use taxes shall state the amount of bonds to be issued, and the district
19	governing authority shall not issue such bonds in an amount exceeding the stated
20	amount.
21	(5) The district may, on its own initiative, call a special election to submit
22	to the qualified electors of the district a proposition or propositions authorizing the
23	levy of a tax or the issuance of bonds or both.
24	(6) The district, through the board, may also seek any additional sources of
25	funding, specifically including grants, from both public or private entities to
26	accomplish the purposes of the district.
27	E. The governing authority of the district shall exercise the authority granted
28	in this Section to the extent that sufficient revenues are authorized by the voters of
29	the district, and the parish governing authority shall not exercise any authority which

1	conflicts with such exercise of authority by the district. To the extent that voters do
2	not authorize the district to acquire sufficient revenues for the exercise of the
3	authority granted in this Section, the parish governing authority may, as it deems
4	appropriate, exercise its own authority, as otherwise provided by law, to provide for
5	the acquisition, construction, renovation, operation, or maintenance of the parish
6	courthouse.
7	F. The district shall be subject to audit by the legislative auditor pursuant to
8	<u>R.S. 24:513.</u>

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 806 Original

2018 Regular Session

Johnson

Abstract: Creates a special district in certain parishes to construct and operate courtroom and related facilities.

<u>Present law</u> requires that a parish governing authority provide a courthouse, with rooms for jurors and a jail.

<u>Proposed law</u> creates a parish justice center district (district), as a political subdivision having boundaries coterminous with the parish, in any parish with a population of not less than 41,500 and not more than 45,000 people. Provides that the purposes of the district are to locate, build, operate, and maintain courtroom and related facilities for the judicial district that encompasses the district (judicial district).

<u>Proposed law</u> provides for governance of the district by the elected judges of the judicial district.

<u>Proposed law</u> provides that the district has all powers necessary or convenient to effectuate its purpose including:

- (1) To acquire and develop property to be used as a justice center.
- (2) To develop plans for and to construct a justice center.
- (3) To operate and maintain the justice center.
- (4) To govern, manage, and direct the justice center; to lay out, regulate, improve, and beautify the same; to pass ordinances for the regulation and governance thereof; to appoint and employ such architects, engineers, surveyors, clerks, and others as may be necessary and to prescribe and define their respective duties and authority and the amount of their compensation; and generally to do all things in regard to the powers granted pursuant to proposed law.

<u>Present law</u> authorizes any political subdivision which is authorized to own public facilities to finance or refinance the acquisition, construction, improvement, rehabilitation, repair, or

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enlargement of such facilities by entering a sale, sale-back, lease, or sublease transaction or other agreement or any combination thereof with any public corporation, joint commission, or public trust provided that any such agreement contains a provision that the political subdivision will make a good faith effort to appropriate funds sufficient to pay all amounts due under the agreement but that failure to do so shall not constitute a default. Provides that the purpose of such agreements shall be to facilitate the issuance of bonds by any public corporation, joint commission, or public trust on behalf of the political subdivision. Provides further with respect to such agreements including provisions for use and control of the facility and title to the facility. Authorizes the state treasurer to withhold state aid funds from the political subdivision and pay such funds to the public corporation, joint commission, or public trust which is party to such agreement if and in the exact amount that the political subdivision fails to make required payments to the public corporation, joint commission, or public trust. Proposed law authorizes the district to enter such agreements.

<u>Proposed law</u> authorizes the district, in accordance with <u>present law</u> and subject to voter approval, to levy ad valorem and sales and use taxes. <u>Proposed law</u> requires that any tax proposition submitted to the voters state the rate, duration, and purpose of the tax as such are requested by resolution of the district governing authority.

<u>Proposed law</u> authorizes the district to incur debt and fund tax revenues into bonds in accordance with <u>present law</u>. Provides that a proposition authorizing bonds secured by a sales and use tax shall state the amount of bonds to be issued.

<u>Proposed law</u> provides that the district governing authority shall exercise the authority granted in <u>proposed law</u> to the extent that revenues for such exercise are approved by the voters, and that the parish shall not exercise any authority which conflicts with such exercise. Further provides that to the extent that sufficient revenues are not authorized, the parish may exercise its own authority with respect to the acquisition, construction, renovation, operation, or maintenance of a parish courthouse.

<u>Proposed law</u> provides that the district shall be subject to audit in accordance with <u>present</u> law.

(Adds R.S. 33:4715.3)