

2025 Regular Session

HOUSE BILL NO. 267

BY REPRESENTATIVE LACOMBE

DISTRICTS/TAXING: Creates the Hotel Francis District within the town of St. Francisville

1 AN ACT

2 To enact R.S. 33:9038.81, relative to the town of St. Francisville; to provide for the creation
3 of a special taxing district; to provide for the purpose, governance, boundaries, and
4 powers and duties of the district; to provide for district funding, including the
5 authority to engage in tax increment financing; to authorize the levy of taxes; to
6 provide for the rate of certain taxes; to provide for limitations and requirements; to
7 authorize the issuance of bonds; to provide for the termination of the district under
8 certain circumstances; to provide for an effective date; and to provide for related
9 matters.

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

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 33:9038.81 is hereby enacted to read as follows:

15 §9038.81. Hotel Francis District; cooperative economic development

16 A. There is hereby created within the town of St. Francisville, as more
17 specifically provided in Subsection B of this Section, a body politic and corporate
18 which shall be known as the Hotel Francis District, referred to in this Section as the
19 "district". The district shall be a political subdivision of the state as defined in the
20 Constitution of Louisiana.

1 B. The boundaries of the district shall encompass the following area: One
2 (1) certain tract or parcel of ground designated as "Tract A", containing 14.800 Ac.
3 (644,671 Sq. Ft.) with all improvements thereon, located in Section 68, T-3-S,
4 R-3-W, Greensburg Land District, West Feliciana Parish, Louisiana, and more
5 particularly described as follows: Commence at a point and corner at the intersection
6 of the Southwesterly right-of-way of U.S. Highway 61 with the boundary line
7 common to Tract B and a Tract owned by Whitney Bank of Louisiana; thence,
8 departing said right-of-way, S 50°05'59" W a distance of 403.60 feet to the Point of
9 Beginning; Thence, S 40°18'40" E a distance of 109.48 feet to a point and corner;
10 thence, S 72°09'24" E a distance of 727.64 feet to a point and corner; thence,
11 S 29°58'47" E a distance of 248.97 feet to point and corner; thence, S 64°48'40" W
12 a distance of 670.30 feet to a point and corner; thence, N 81°10'20" W a distance of
13 472.14 feet to a point and corner; thence, N 80°14'15" W a distance of 77.17 feet to
14 a point and corner; thence, N 03°04'00" W a distance of 625.61 feet to a point and
15 corner; thence, N 50°00'07" E a distance of 287.53 feet to a point and corner; thence,
16 S 40°18'40" E a distance of 115.15 feet to the Point of Beginning.

17 C. The district is created to provide for cooperative economic development
18 among the municipality, the parish, the owners of property in the district, the district,
19 and the state, in order to provide for the redevelopment of and dramatic improvement
20 to the blighted property within the area of the district into a conference-style hotel
21 and related facilities.

22 D.(1) The district shall be governed by a three-member board of
23 commissioners composed as follows:

24 (a) The mayor of the town of St. Francisville.
25 (b) The mayor of the town of St. Francisville shall appoint two members of
26 the governing authority of the town of St. Francisville.

27 (2) A majority of the members of the board shall constitute a quorum for the
28 transaction of business. The board shall keep minutes of all meetings and shall make
29 them available for inspection through the board's secretary-treasurer. The minute

1 books and archives of the district shall be maintained by the board's
2 secretary-treasurer. The monies, funds, and accounts of the district shall be in the
3 official custody of the board.

4 (3) The board shall adopt bylaws and prescribe rules to govern its meetings.
5 The members of the board shall serve without salary or per diem but shall be entitled
6 to reimbursement for reasonable, actual, and necessary expenses incurred in the
7 performance of their duties.

8 (4) The domicile of the board shall be established by the board at a location
9 within the district.

10 (5) The board shall elect from its own members a president, a vice-president,
11 and a secretary-treasurer, whose duties shall be common to such offices or as may
12 be provided by bylaws adopted by the district. The board shall hold regular meetings
13 and may hold special meetings as provided in the bylaws.

14 E. The district, acting by and through its board, shall be a special taxing
15 district and shall have and exercise all powers of a political subdivision and special
16 taxing district necessary or convenient for the carrying out of its objectives and
17 purposes, including but not limited to the following:

18 (1) To sue and to be sued.

19 (2) To adopt bylaws, rules, and regulations.

20 (3) To receive by gift, grant, donation, or otherwise any sum of money,
21 property, aid, or assistance from the United States, the state of Louisiana, or any
22 political subdivision thereof, or any person, firm, or corporation.

23 (4) To enter into contracts, agreements, or cooperative endeavors with the
24 state and its political subdivisions or political corporations and with any public or
25 private association, corporation, business entity, or person, including but not limited
26 to pledge and collateral assignment agreements and tax collection agreements.

27 (5) To appoint officers, agents, and employees, prescribe their duties, and fix
28 their compensation.

1 (6) To acquire by gift, grant, purchase, lease, or otherwise property as
2 necessary or desirable for carrying out the objectives and purposes of the district and
3 to mortgage and sell such property.

4 (7) In its own name and on its own behalf to incur debt and to issue bonds,
5 notes, certificates, and other evidences of indebtedness. If the district issues bonds
6 pursuant to this Section, the district shall be deemed and considered to be an issuer
7 for purposes of R.S. 33:9037 and shall, to the extent not in conflict with this Section,
8 be subject to the provisions of R.S. 33:9037.

9 (8) To establish such funds or accounts as necessary for the conduct of the
10 affairs of the district.

11 (9) To levy and collect the taxes authorized by this Section.

12 (10) To enter into one or more agreements to provide for the collection of
13 the taxes collected within the district and remittance of the taxes to the appropriate
14 recipients.

15 F.(1) In order to provide funds for the purposes of the district, the board of
16 commissioners may levy and collect the following taxes:

17 (a) A tax upon the occupancy of hotel rooms within the district at a rate not
18 to exceed the aggregate rate of all sales and use taxes levied and collected by local
19 taxing authorities upon the occupancy of hotel rooms in West Feliciana Parish. The
20 hotel occupancy tax authorized to be levied within the district pursuant to the
21 provisions of this Subsection shall be in addition to hotel occupancy taxes levied and
22 collected by local taxing authorities and sales and use taxes levied and collected by
23 all taxing authorities on services as defined in R.S. 47:301.3 pursuant to Chapters 2,
24 2-A, and 2-B of Title 47 of the Louisiana Revised Statutes of 1950, in West Feliciana
25 Parish.

26 (b) A sales and use tax upon purchases of food and beverages not intended
27 for home consumption sold within the district. The rate of the sales tax levied by the
28 board of the district pursuant to the provisions of this Subsection for purchases of
29 food and beverages within the district shall not exceed the aggregate rate of sales and

1 use taxes levied and collected on purchases of food and beverages levied and
2 collected by local taxing authorities in West Feliciana Parish. The sales and use tax
3 authorized to be levied upon purchases of food and beverages within the district
4 pursuant to the provisions of this Subsection shall be in addition to sales and use
5 taxes levied and collected by all taxing authorities in West Feliciana Parish.

6 (2)(a) The word "hotel" as used in this Section shall have the same meaning
7 as provided in R.S. 47:301(6).

8 (b) The occupancy tax shall be paid by the person who exercises or is
9 entitled to occupancy of the hotel room and shall be paid at the time the rent or fee
10 of occupancy is paid.

11 (c) The food and beverage tax shall be paid by the person who pays for the
12 food and beverages at the point of sale.

13 (d) The word "person" as used in this Section has the same meaning as
14 contained in R.S. 47:301(8).

15 (3) The taxes authorized in this Section shall be imposed by resolution
16 adopted by the board without the need of an election.

17 G.(1)(a) The district may issue revenue bonds, in one or more series, payable
18 from an irrevocable pledge and dedication of available non-voter elected, pledged,
19 or dedicated up to the full amount of hotel occupancy and food and beverage sales
20 tax increments, in an amount to be determined by the district, to finance or refinance
21 any project or projects or parts thereof which are consistent with the purposes of the
22 district. Additionally, without the necessity of issuing revenue bonds, the district
23 may pledge the tax increments collected under the authority of this Section to any
24 financing or multiple refinancing of a hotel and related facilities within the district
25 in furtherance of the purposes of the district. Such financing may include but shall
26 not be limited to loans, mortgages, the issuance of bonds, or the issuance of
27 certificates of indebtedness. For each of the designated non-voter elected, pledged,
28 or dedicated food and beverage and hotel occupancy taxes collected within the
29 district, a tax increment shall consist of that portion of the aggregate of such tax

1 revenues collected by the district each year which exceeds the amount of such taxes
2 that were collected in the year immediately prior to the year in which the district was
3 established.

4 (b) Dedication of tax increments to pay the revenue bonds shall not impair
5 existing obligations of the district and shall not include tax revenues previously
6 dedicated by the district for a special purpose.

7 (2) The authority granted to the district pursuant to the provisions of this
8 Section is subject to the limitations provided in R.S. 33:9038.42.

9 H. The district shall dissolve and cease to exist one year after the date on
10 which all loans, bonds, notes, and other evidences of indebtedness of the district,
11 including refunding bonds, are paid in full as to both principal and interest; however,
12 the district shall not have an existence of more than forty years from the date on
13 which a tax authorized pursuant to this Section is first levied by the district.

14 I. Any ordinance or resolution authorizing bonds or other debt obligations
15 or the pledge of tax increments collected under the authority of this Section to any
16 financing authorized by this Section shall be published at least once in the official
17 journal of the parish of West Feliciana. For thirty days after the date of publication,
18 any person in interest may contest the legality of the ordinance or resolution and of
19 any provision therein made for the security and payment of the debt obligation or the
20 levy and collection of such taxes. After that time, no one shall have any cause of
21 action to test the regularity, formality, legality, or effectiveness of the ordinance or
22 resolution, and provision thereof for any cause whatever. Thereafter, it shall be
23 conclusively presumed that every legal requirement for the levy and collection of
24 taxes, the issuance of bonds or other debt obligation, or legal requirement for the
25 levy and collection of taxes, the issuance of bonds or other debt obligations, or the
26 pledge of tax increments collected, including all things pertaining to the authorizing
27 thereof, has been complied with. No court shall have authority to inquire into any
28 of these matters after the thirty-day period after publication.

1 J. This Section, being necessary for the welfare of the municipality and the
2 parish and the residents thereof, shall be liberally construed to effect the purposes
3 thereof.

4 Section 2. This Act shall become effective upon signature by the governor or, if not
5 signed by the governor, upon expiration of the time for bills to become law without signature
6 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
7 vetoed by the governor and subsequently approved by the legislature, this Act shall become
8 effective on the day following such approval.

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 267 Reengrossed

2025 Regular Session

LaCombe

Abstract: Creates the Hotel Francis District in the town of St. Francisville.

Proposed law creates the Hotel Francis District as a political subdivision in the town of St. Francisville to provide for cooperative economic development to provide for the redevelopment of blighted property into a conference style hotel and related facilities. Provides for district boundaries.

Proposed law provides that the district is governed by a three-member board of commissioners comprised of the mayor and two members of the city's governing authority appointed by the mayor.

Proposed law authorizes the district to levy a tax on the occupancy of hotel rooms within the district at a rate not to exceed the aggregate rate of all sales and use taxes levied and collected by *local taxing authorities* on the occupancy of hotel rooms in West Feliciana Parish. Further provides that the hotel occupancy tax levied by the district shall be in addition to hotel occupancy taxes levied and collected by local taxing authorities and sales and use taxes levied and collected by all taxing authorities on the service of furnishing sleeping rooms in West Feliciana Parish pursuant to present law.

Proposed law authorizes the district to levy a tax on purchases of food and beverages not intended for home consumption sold within the district at a rate not to exceed the aggregate rate of sales and use taxes levied and collected on purchases of food and beverages levied and collected by *local taxing authorities* in West Feliciana Parish. Further provides that the sales and use tax levied by the district on purchases of food and beverages shall be in addition to sales and use taxes levied and collected by all taxing authorities in West Feliciana Parish.

Proposed law authorizes the district to issue revenue bonds payable from an irrevocable pledge and dedication of up to the full amount of hotel occupancy and food and beverage sales tax increments, in an amount to be determined by the district, to finance or refinance any project or projects or parts thereof which are consistent with the purposes of the district. Further authorizes the district to pledge the tax increments collected pursuant to proposed law to financing of a hotel and related facilities within the district in furtherance of the

purposes of the district. Provides that a tax increment shall consist of that portion of the aggregate of such tax revenues collected by the district each year which exceeds the amount of such taxes that were collected in the year immediately prior to the year in which the district was established.

Proposed law provides for termination of the district one year after all debts of the district are paid. However, the district shall not have an existence of more than 40 years from the date on which the district levies a tax.

Proposed law provides that any ordinance or resolution authorizing debt obligations or the pledge of tax increments may be published at least once in the official journal of the parish. Authorizes contesting the debt or pledge for 30 days after the date of publication. Thereafter, it shall be conclusively presumed that every legal requirement for the levy and collection of taxes, the issuance of bonds or other debt obligations, or the pledge of tax increments collected, including all things pertaining to the authorizing thereof, has been complied with.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 33:9038.81)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Change the definition of "hotel".

The House Floor Amendments to the engrossed bill:

1. Change imposition of the tax by the board from adoption of an ordinance to adoption of a resolution.
2. Delete requirement that the hotel occupancy taxes and sales taxes on food and beverages imposed in the district shall supersede and be in lieu of other taxes levied on these transactions within the district that do not secure bonds, are not dedicated, and that are not on a per-person basis.
3. Change the rate of the hotel occupancy taxes and sales tax on food and beverages from at *least equal* to the aggregate rate of all taxes levied on such purchases in West Feliciana Parish to *not to exceed* the aggregate rate of taxes levied on hotel occupancy or purchases of food and beverages levied and collected in West Feliciana Parish by *local taxing authorities*.