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## DIGEST

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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*.