

ACT No. 260

2025 Regular Session

HOUSE BILL NO. 267

BY REPRESENTATIVE LACOMBE

AN ACT

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

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

Be it enacted by the Legislature of Louisiana:

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

§9038.81. Hotel Francis District; cooperative economic development

A. There is hereby created within the town of St. Francisville, as more specifically provided in Subsection B of this Section, a body politic and corporate

1 which shall be known as the Hotel Francis District, referred to in this Section as the
2 "district". The district shall be a political subdivision of the state as defined in the
3 Constitution of Louisiana.

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

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

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

27 (a) The mayor of the town of St. Francisville.

28 (b) The mayor of the town of St. Francisville shall appoint two members of
29 the governing authority of the town of St. Francisville.

1 (2) A majority of the members of the board shall constitute a quorum for the
2 transaction of business. The board shall keep minutes of all meetings and shall make
3 them available for inspection through the board's secretary-treasurer. The minute
4 books and archives of the district shall be maintained by the board's
5 secretary-treasurer. The monies, funds, and accounts of the district shall be in the
6 official custody of the board.

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

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

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

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

21 (1) To sue and to be sued.

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

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

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

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

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

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

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

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

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

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

19 (a) A tax upon the occupancy of hotel rooms within the district at a rate not
20 to exceed the aggregate rate of all sales and use taxes levied and collected by local
21 taxing authorities upon the occupancy of hotel rooms in West Feliciana Parish. The
22 hotel occupancy tax authorized to be levied within the district pursuant to the
23 provisions of this Subsection shall be in addition to hotel occupancy taxes levied and
24 collected by local taxing authorities and sales and use taxes levied and collected by
25 all taxing authorities on services as defined in R.S. 47:301.3 pursuant to Chapters 2,
26 2-A, and 2-B of Title 47 of the Louisiana Revised Statutes of 1950, in West Feliciana
27 Parish.

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

1 food and beverages within the district shall not exceed the aggregate rate of sales and
2 use taxes levied and collected on purchases of food and beverages levied and
3 collected by local taxing authorities in West Feliciana Parish. The sales and use tax
4 authorized to be levied upon purchases of food and beverages within the district
5 pursuant to the provisions of this Subsection shall be in addition to sales and use
6 taxes levied and collected by all taxing authorities in West Feliciana Parish.

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

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

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

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

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

18 G.(1)(a) The district may issue revenue bonds, in one or more series, payable
19 from an irrevocable pledge and dedication of available non-voter elected, pledged,
20 or dedicated up to the full amount of hotel occupancy and food and beverage sales
21 tax increments, in an amount to be determined by the district, to finance or refinance
22 any project or projects or parts thereof which are consistent with the purposes of the
23 district. Additionally, without the necessity of issuing revenue bonds, the district
24 may pledge the tax increments collected under the authority of this Section to any
25 financing or multiple refinancing of a hotel and related facilities within the district
26 in furtherance of the purposes of the district. Such financing may include but shall
27 not be limited to loans, mortgages, the issuance of bonds, or the issuance of
28 certificates of indebtedness. For each of the designated non-voter elected, pledged,
29 or dedicated food and beverage and hotel occupancy taxes collected within the
30 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.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____