

2026 Regular Session

SENATE BILL NO. 283

BY SENATOR BARROW

SPECIAL DISTRICTS. Creates the BLVD at Harding Area Special District in the city of Baton Rouge. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 33:9038.31(2) and (3), and to enact R.S. 33:9038.82, relative to
3 special districts; to provide for definitions; to create the BLVD at Harding Special
4 District; to provide for the governance and the powers and duties of the district,
5 including tax, bond, and tax increment finance authority; to provide for an effective
6 date; and to provide for related matters.

7 Notice of intention to introduce this Act has been published.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 33:9038.31(2) and (3) is hereby amended and reenacted and R.S.
10 33:9038.82 is hereby enacted to read as follows:

11 §9038.31. Definitions

12 As used in this Part, the following terms shall have the following meanings,
13 unless the context requires otherwise:

14 * * *

15 (2) "Issuer" means the local governmental subdivision, economic
16 development district, industrial development board of the municipality or parish
17 authorized and created pursuant to Chapter 7 of Title 51 of the Louisiana Revised

1 Statutes of 1950, a public trust with the municipality or parish as the beneficiary
 2 thereof as provided in Chapter 2-A of Code Title II of Code Book III of Title 9 of the
 3 Louisiana Revised Statutes of 1950, as authorized in this Part, the Walnut Street
 4 Special District, **the BLVD at Harding Area Special District**, any Tax Increment
 5 Development Corporation activated in a municipality with a population of not less
 6 than three thousand three hundred and not more than three thousand three hundred
 7 ninety-five persons according to the most recent federal decennial census for the
 8 purposes provided for in R.S. 33:9038.68, or any district created pursuant to R.S.
 9 33:9038.70 or 9038.77.

10 (3) "Local governmental subdivision" means any municipality or parish or
 11 any municipality, parish, local industrial board, a local public trust authorized
 12 pursuant to R.S. 33:9038.33(N) or 9038.34(N) having jurisdiction over the
 13 geographical area bounded by the Mississippi River, the Orleans/Jefferson parish
 14 line and the Orleans/Plaquemines parish line, the Walnut Street Special District, **the**
 15 **BLVD at Harding Area Special District**, any Tax Increment Development
 16 Corporation activated in a municipality with a population of not less than three
 17 thousand three hundred and not more than three thousand three hundred ninety-five
 18 persons according to the most recent federal decennial census for the purposes
 19 provided for in R.S. 33:9038.68, or any district created pursuant to R.S. 33:9038.70
 20 or 9038.77; but the provisions of this Part shall not apply to any of the financing of
 21 construction, renovations, or improvements of any convention center, hotel complex,
 22 and ancillary facilities within the city of Shreveport. However, the provisions of this
 23 Part shall apply to the parish of Rapides, only as provided in R.S. 33:9038.41.

24 * * *

25 **§9038.82. BLVD at Harding Area Special District**

26 **A. Creation. The BLVD at Harding Area Special District, a special**
 27 **district and political subdivision of the state, hereinafter referred to as the**
 28 **"district" is hereby created in the city of Baton Rouge.**

29 **B. Boundaries. The district shall be comprised of the area surrounding**

1 the BLVD at Harding Development.

2 C. Purpose. The district is created to provide for cooperative economic
3 development between the district, the city of Baton Rouge, and the owner or
4 owners of businesses and other property within the district in order to provide
5 for costs related to infrastructure within the district as determined by the board
6 of commissioners of the district.

7 D. Governance. (1) In order to provide for the orderly development of
8 the district and effectuation of the purposes of the district, the district shall be
9 administered and governed by a board of commissioners as follows:

10 (a) The mayor of the city of Baton Rouge, or his designee.

11 (b) The member of the Louisiana House of Representatives whose
12 district encompasses all or the greater portion of the area of the district shall
13 appoint two persons.

14 (c) The member of the Louisiana Senate whose district encompasses all
15 or the greater portion of the area of the district shall appoint two persons.

16 (d) Any person who is an owner of property within the district, or an
17 authorized representative of an entity which is an owner of property within the
18 district, if such person or authorized representative applies to the board for
19 membership on the board, or that person's or representative's designee.

20 (2) A majority of the members of the board shall constitute a quorum for
21 the transaction of business. The board shall keep minutes of all meetings and
22 shall make them available for inspection through the board's secretary. The
23 minute books and archives of the district shall be maintained by the board's
24 secretary. The monies, funds, and accounts of the district shall be in the official
25 custody of the board.

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

1 (4) The domicile of the board shall be established by the board at a
2 location within the city of Baton Rouge.

3 (5) The board shall elect from its own members a president and
4 secretary, whose duties shall be common to such offices or as may be provided
5 by bylaws adopted by the district. The board shall hold regular meetings and
6 may hold special meetings as provided in the bylaws. All such meetings shall be
7 public meetings subject to the provisions of R.S. 42:4.1 et seq.

8 E. Rights and powers. In addition to the taxing, tax increment finance,
9 and bonding authority provided for in Subsection F of this Section, the district,
10 acting by and through its board of commissioners, shall have and exercise all
11 powers of a political subdivision and a special district necessary or convenient
12 for the carrying out of its objects and purposes including but not limited to the
13 following:

14 (1) To sue and to be sued.

15 (2) To adopt bylaws and rules and regulations.

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

19 (4) For the public purposes of the district to enter into contracts,
20 agreements or cooperative endeavors with the state and its political subdivisions
21 or political corporations and with any public or private association,
22 corporation, business entity, or individual.

23 (5) Appoint officers, agents, and employees, prescribe their duties, and
24 fix their compensation.

25 (6) To acquire by gift, grant, purchase, or lease such property as may be
26 necessary or desirable for carrying out the objectives and purposes of the
27 district and to mortgage and sell such property.

28 (7) In its own name and on its own behalf to incur debt and to issue
29 bonds, notes, certificates, and other evidences of indebtedness. For this purpose

1 the district shall be deemed and considered to be an issuer for purposes of R.S.
2 33:9037 and shall, to the extent not in conflict with this Section, be subject to the
3 provisions of R.S. 33:9037.

4 (8) Establish such funds or accounts as are necessary for the conduct of
5 the affairs of the district.

6 (9) To do all things reasonably necessary to accomplish the purposes of
7 this Section.

8 (10) To designate by ordinance any territory within the district as a
9 subdistrict in which shall be exercised, to the exclusion of the remainder of the
10 district, any authority provided to the district by Subsection F of this Section or
11 any other provision of this Section or other law.

12 F. Taxing, tax incremental financing, and bonding authority. (1) To
13 provide for the costs of a project to fund infrastructure within the district, the
14 district shall have such tax increment finance authority, taxing authority, and
15 other authority that is provided to local governmental subdivisions in Part II of
16 Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, including but
17 not limited to: ad valorem tax increment financing and bonding in R.S.
18 33:9038.33; sales tax increment financing and bonding in R.S. 33:9038.34;
19 cooperative endeavor authority in R.S. 33:9038.35; bond authority in R.S.
20 33:9038.38; and ad valorem, sales tax, and hotel occupancy tax authority in R.S.
21 33:9038.39. The project to fund infrastructure within the district is hereby
22 deemed to be an "economic development project" within the meaning provided
23 for in that Part.

24 (2) Notwithstanding any provision of Part II of Chapter 27 of Title 33 of
25 the Louisiana Revised Statutes of 1950 or any other law to the contrary, any
26 powers, authorities, or duties granted under such laws may be restricted to a
27 subdistrict the territory of which shall be established by ordinance of the board
28 of commissioners of the district.

29 G. Project financing. The district may pledge any taxes collected under

1 the authority of this Section to any economic development project in
 2 furtherance of the purposes of the district. Such financing may include but shall
 3 not be limited to loans, mortgages, the issuance of bonds, or the issuance of
 4 certificates of indebtedness.

5 H. Term. The district shall dissolve and cease to exist one year after the
 6 date all bonds, notes, and other evidences of indebtedness of the district,
 7 including refunding bonds are paid in full as to both principal and interest;
 8 however, under no event shall the district have an existence of less than three
 9 years.

10 I. Liberal Construction. This Section, being necessary for the welfare of
 11 the city of Baton Rouge and its residents, shall be liberally construed to effect
 12 the purposes thereof.

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

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

DIGEST

SB 283 Original

2026 Regular Session

Barrow

Present law (R.S. 33:9032) provides that tax increment financing ("TIF") is when a local governmental subdivision issues revenue bonds payable solely from tax increments, in an amount to be determined by the local governmental subdivision to finance or refinance an economic development project or any part thereof or to pay all or a portion of the costs of an economic development project as described in present law (R.S. 33:9035).

Present law retains present law.

Present law (R.S. 33:9038.31) provides that "Issuer" means the local governmental subdivision, economic development district, industrial development board of the municipality or parish authorized and created pursuant to present law, a public trust with the municipality or parish as the beneficiary thereof as provided in present law, as authorized in present law, the Walnut Street Special District, any Tax Increment Development Corporation activated in a municipality with a population of not less than 3,300 and not more than 3,395 persons according to the most recent federal decennial census for the purposes

provided for in present law (R.S. 33:9038.68), or any district created pursuant to present law (R.S. 33:9038.70 or 9038.77).

Proposed law retains present law and adds the BLVD at Harding Special District to the definition of "Issuer".

Present law (R.S. 33:9038.31) provides that "Local governmental subdivision" means any municipality or parish or any municipality, parish, local industrial board, a local public trust authorized pursuant to present law (R.S. 33:9038.33(N) or 9038.34(N)) having jurisdiction over the geographical area bounded by the Mississippi River, the Orleans/Jefferson parish line and the Orleans/Plaquemines parish line, the Walnut Street Special District, any Tax Increment Development Corporation activated in a municipality with a population of not less than 3,300 and not more than 3,395 persons according to the most recent federal decennial census for the purposes provided for in present law (R.S. 33:9038.68), or any district created pursuant to present law (R.S. 33:9038.70 or 9038.77); but the provisions of present law shall not apply to any of the financing of construction, renovations, or improvements of any convention center, hotel complex, and ancillary facilities within the city of Shreveport. However, the provisions of present law shall apply to the parish of Rapides, only as provided in present law (R.S. 33:9038.41).

Proposed law retains present law and adds the BLVD at Harding Special District to the definition of "Local governmental subdivision".

Proposed law creates the BLVD at Harding Special District in the city of Baton Rouge as a special district and political subdivision of the state to provide for cooperative economic development between the district, the city of Baton Rouge, and the owner or owners of businesses and other property within the district in order to provide for costs related to infrastructure within the district as determined by the board of commissioners of the district.

Proposed law provides that the district is to be administered by a board of commissioners as follows:

- (1) The mayor of the city of Baton Rouge, or his designee.
- (2) The member of the La. House of Representatives whose district encompasses all or the greater portion of the area of the district shall appoint two persons.
- (3) The member of the La. Senate whose district encompasses all or the greater portion of the area of the district shall appoint two persons.
- (4) Any person who is an owner of property within the district, or an authorized representative of an entity which is an owner of property within the district, if such person or authorized representative applies to the board for membership on the board, or that person's or representative's designee.

Proposed law provides that the members of the board serve without salary or per diem and are entitled to reimbursement for reasonable, actual, and necessary expenses incurred in the performance of their duties.

Proposed law provides that the board must elect from its own members a president and secretary, whose duties shall be common to such offices or as may be provided by bylaws adopted by the district. All meetings are public meetings subject to the provisions of present law (R.S. 42:4.1 et seq.). The domicile of the board must be established by the board at a location within the city of Baton Rouge.

Proposed law provides that the district has the rights and powers common to special districts including to incur debt and issue bonds, notes, and other indebtedness in its own name and on its own behalf.

Present law authorizes entities defined as "local governmental subdivisions" to implement ad valorem tax and sales tax increment financing and to issue revenue bonds backed by a pledge of the tax increments to finance all or any part of an "economic development project".

Present law authorizes such "local governmental subdivisions" to enter into a joint venture or cooperative endeavor for a public purpose with a federal, state, or local governmental agency or with a private or public firm, partnership, corporation, or other entity.

Present law authorizes such "local governmental subdivisions" to issue revenue bonds and other bonds and forms of indebtedness.

Present law authorizes such "local governmental subdivisions" to levy an ad valorem tax of up to five mills and two percent of sales tax after the governing authority of the district gives notice and meets in open and public session to hear any objections and the favorable vote of a majority of the electors of the district voting in an election.

Proposed law provides that such tax increase may be levied only after the governing authority of the district has called a special election submitting the proposition for the levy of such taxes to the qualified electors of the district and the proposition has received the favorable vote of a majority of the electors voting in the election; however, in the event there are no qualified electors in the district as certified by the registrar of voters, no such election shall be required.

Proposed law defines the BLVD at Harding Special District as an "issuer" and a "local governmental subdivision" for purposes of utilizing such TIF authority in present law.

Proposed law specifically grants to the district all the ad valorem, sales tax, and occupancy tax increment finance and bonding authority, and the ad valorem and sales tax levy authority granted to "local governmental subdivisions", and deems the project to fund infrastructure within the district to be an "economic development project" within the meaning of the TIF laws.

Proposed law provides that the district may also pledge any taxes collected under the authority of proposed law to any economic development project in furtherance of the purposes of the district. Such financing may include but shall not be limited to loans, mortgages, the issuance of bonds, or the issuance of certificates of indebtedness.

Proposed law provides that the district must dissolve and cease to exist one year after the date all indebtedness of the district is paid in full as to both principal and interest; however, under no event can the district have an existence of less than three years.

Proposed law provides that proposed law must be liberally construed to effect its purposes.

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

(Amends R.S. 33:9038.31(2) and (3); adds R.S. 33:9038.82)