

Prior law authorized the governing authority of Jefferson Parish to create a special taxing district for the purpose of promoting, encouraging, and participating in infrastructure improvements.

New law expands the boundaries of the district and provides that the purpose of the district is to promote, encourage, and participate in projects or plans rather than infrastructure improvements.

Existing law prohibits the district from assisting in the development or redevelopment of a hotel (including infrastructure on a development site) except that the district may provide public infrastructure that benefits the public generally outside the development site of a hotel.

Prior law provided that the district was governed by the governing authority of Jefferson Parish. New law instead provides that the district is governed by a board of nine members, all of whom are required to be qualified voters of the parish and at least seven of whom have their principal place of business in, or principal domicile in, or own property in the district, composed as follows: one member appointed by the parish president; one member appointed by the sheriff of Jefferson Parish; two members appointed by the at-large members of the parish council; three members appointed by the district five councilperson; one member appointed by the state senator representing the area or a majority of the area of the district; and one member appointed by the state representative representing the area or a majority of the area of the district. Requires board members to serve five-year staggered terms and authorizes members to receive a per diem for attending board meetings and travel expenses as authorized in the district's bylaws.

New law requires the district to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to immovable property undertaken by the district.

New law requires the board to collaborate with the parish government to prepare, implement, and maintain a redevelopment plan for the district and a program to implement the redevelopment plan to address capital improvements, which must be a part of the parish's comprehensive plan. Authorizes the district to conduct studies and to consult with all departments of the parish and other public or private agencies concerned with matters affected by the program. Authorizes the district to employ or contract with contractors, engineers, architects, attorneys, underwriters, and other professionals. Requires the board to adopt an annual budget in accordance with the Local Government Budget Act.

Existing law grants the district all powers of a political subdivision and special taxing district necessary or convenient for the carrying out of its objects and purposes, including but not limited to, the authority to receive money, property, aid, or assistance from the U.S., the state, or any political subdivision thereof, or any person, firm, or corporation, enter contracts, agreements, or cooperative endeavors, appoint officers, agents, and employees, prescribe their duties, and fix their compensation, and acquire property for carrying out the objectives and purposes of the district and to mortgage or sell such property.

New law additionally authorizes the district to levy special assessments, subject to the approval of the parish council and district voters, and to charge, collect, and enforce fees and other user charges within the boundaries of the district. Provides that special assessments may be levied on all or a portion of district property as specified by parish ordinances.

Existing law authorizes the district to incur debt and provides that the district shall be deemed an issuer for purposes of existing law (R.S. 33:9037) relative to issuance of debt for economic development. Authorizes the district, pursuant to a cooperative endeavor agreement, to issue revenue bonds payable solely from up to the full amount of any sales tax increments designated by the board to finance or pay costs of projects which will result in economic development or the maintenance of existing jobs or would achieve other economic goals that will benefit the parish of Jefferson, or for any authorized purpose of the district.

Existing law provides that a sales tax increment may consist of that portion of sales tax revenues of the state and any political subdivision with boundaries coterminous with the state collected from taxpayers located within the district which exceeds the sales tax revenues that

were collected by such taxing authorities in the year immediately prior to the year the district is established. Requires, prior to dedication of state sales tax increments, the secretary of the Dept. of Economic Development to submit his recommendation of the proposal to the Joint Legislative Committee on the Budget for review and approval. Any agreement providing for the expenditure of funds is subject to approval by the State Bond Commission prior to execution by the state. The dedication of sales tax increments cannot impair existing obligations and cannot include tax revenues previously dedicated for a special purpose unless a majority of the electors within the territorial jurisdiction of such tax authority approved the use of such tax for district purposes.

New law authorizes the district to levy an ad valorem tax, subject to the approval of the parish council and district voters, for the purpose of implementing the redevelopment plan(s) for the district. Requires the parish to call the election. The tax will be subject to the homestead exemption and the proposition authorizing its levy will provide for its duration. Provides that the tax is in addition to all other taxes levied within the parish and all services and programs to be provided from the proceeds of the tax shall be in addition to the services and programs which are already provided within the parish.

New law authorizes the district to create or extend a sales or property tax increment financing district with the consent of the parish council by ordinance.

New law authorizes the district to issue revenue bonds payable solely from ad valorem tax increments. Further authorizes the district to collect a parcel fee as requested by duly adopted resolution of the council, subject to voter approval. Provides that the fee shall be a flat fee per parcel and expires four years from its initial levy, but may be renewed. Requires that unpaid fees be added to the parish tax rolls and enforced with the same authority and subject to the same penalties and procedures as unpaid ad valorem taxes. Requires the Jefferson Parish Sheriff's office to remit to the district all amounts collected not more than 60 days after collection, but authorizes the sheriff's office to retain 1% of the amount collected as a collection fee.

New law provides that the functions of the district are for public purposes and that all obligations authorized to be issued by the district pursuant to existing and new law, together with interest thereof, income therefrom, and gain upon the sale thereof are exempt from all state and local taxes.

Effective upon signature of governor (May 22, 2014).

(Amends R.S. 33:1420.19)