

2019 Regular Session

HOUSE BILL NO. 610

BY REPRESENTATIVE MIGUEZ

FUNDS/FUNDING: Dedicates certain sales and use taxes.

1 AN ACT

2 To amend and reenact R.S. 47:302.2(A), 302.3(A), 302.4(A)(1) and (2), 302.5(A), 302.6(A),

3 302.7(A), 302.8(A), 302.9(A), 302.10(A), 302.11(A), 302.12(A), 302.13(A),

4 302.14(A), 302.15(A), 302.16(A), 302.17(A), 302.18(A), 302.19(A), 302.20(A),

5 302.21(A), 302.22(A), 302.23(A), 302.24(A), 302.25(A), 302.26(A), 302.27(A),

6 302.28(A), 302.29(A), 302.30(A), 302.31(A), 302.32(A), 302.33(A), 302.34(A),

7 302.35(A), 302.36(A), 302.37(A), 302.38(A), 302.39(A), 302.40(A), 302.41(A),

8 302.42(A), 302.43(A), 302.44(A), 302.45(A), 302.46(A), 302.47(A), 302.48(A),

9 302.49(A), 302.50(A), 302.51(A), 302.52(A), 302.53(A), 302.55(A), and 302.56(A),

10 relative to sales and use tax; to dedicate certain state sales and use taxes collected to

11 certain entities; to provide for the dedication of the avails of the tax; to provide for

12 an effective date; and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:302.2(A), 302.3(A), 302.4(A)(1) and (A)(2), 302.5(A), 302.6(A),

15 302.7(A), 302.8(A), 302.9(A), 302.10(A), 302.11(A), 302.12(A), 302.13(A), 302.14(A),

16 302.15(A), 302.16(A), 302.17(A), 302.18(A), 302.19(A), 302.20(A), 302.21(A), 302.22(A),

17 302.23(A), 302.24(A), 302.25(A), 302.26(A), 302.27(A), 302.28(A), 302.29(A), 302.30(A),

18 302.31(A), 302.32(A), 302.33(A), 302.34(A), 302.35(A), 302.36(A), 302.37(A), 302.38(A),

19 302.39(A), 302.40(A), 302.41(A), 302.42(A), 302.43(A), 302.44(A), 302.45(A), 302.46(A),

1 302.47(A), 302.48(A), 302.49(A), 302.50(A), 302.51(A), 302.52(A), 302.53(A), 302.55(A),  
2 and 302.56(A) are hereby amended and reenacted to read as follows:

3 §302.2. Disposition of certain collections in the city of Shreveport

4 A. The avails of the tax imposed by this Chapter from the sale of services as  
5 defined in R.S. 47:301(14)(a) in the city of Shreveport under the provisions of this  
6 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and Redemption  
7 Fund, and after a sufficient amount is allocated from that fund to pay all the  
8 obligations secured by the full faith and credit of the state which become due and  
9 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
10 into a special fund which is hereby created in the state treasury and designated as the  
11 "Shreveport Riverfront and Convention Center and Independence Stadium Fund".

12 \* \* \*

13 §302.3. Disposition of certain collections in the city of Bossier City

14 A. The avails of the tax imposed by this Chapter from the sale of services as  
15 defined in R.S. 47:301(14)(a) in the city of Bossier City under the provisions of this  
16 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and  
17 Redemption Fund, and after a sufficient amount is allocated from that fund to pay  
18 all the obligations secured by the full faith and credit of the state which become due  
19 and payable within any fiscal year, the treasurer shall pay the remainder of such  
20 funds into a special fund which is hereby created in the state treasury and designated  
21 as the "Bossier City Riverfront and Civic Center Fund".

22 \* \* \*

23 §302.4. Disposition of certain collections in Madison and Richland Parishes

24 A.(1) The avails of the tax imposed by this Chapter from the sale of services  
25 as defined in R.S. 47:301(14)(a) in Madison Parish under the provisions of this  
26 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and  
27 Redemption Fund and after a sufficient amount is allocated from that fund to pay all  
28 the obligations secured by the full faith and credit of the state which become due and  
29 payable within any fiscal year, the treasurer shall pay the remainder of such funds

1 into a special fund which is hereby created in the state treasury and designated as the  
2 "Madison Parish Visitor Enterprise Fund".

3 (2) The avails of the tax imposed by this Chapter from the sale of services  
4 as defined in R.S. 47:301(14)(a) in Richland Parish under the provisions of this  
5 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and  
6 Redemption Fund and after a sufficient amount is allocated from that fund to pay all  
7 the obligations secured by the full faith and credit of the state which become due and  
8 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
9 into a special fund which is hereby created in the state treasury and designated as the  
10 "Richland Parish Visitor Enterprise Fund".

11 \* \* \*

12 §302.5. Disposition of certain collections in Vernon Parish

13 A. The avails of the tax imposed by this Chapter from the sale of services as  
14 defined in R.S. 47:301(14)(a) in Vernon Parish under the provisions of this Chapter  
15 and R.S. 47:321.1(C) shall be credited to the Bond Security and Redemption Fund,  
16 and after a sufficient amount is allocated from that fund to pay all the obligations  
17 secured by the full faith and credit of the state which become due and payable within  
18 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund  
19 which is hereby created in the state treasury and designated as the "Vernon Parish  
20 Legislative Community Improvement Fund".

21 \* \* \*

22 §302.6. Disposition of certain collections in Avoyelles Parish

23 A. The avails of the tax imposed by this Chapter from the sale of services as  
24 defined in R.S. 47:301(14)(a) in Avoyelles Parish under the provisions of this  
25 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and  
26 Redemption Fund and after a sufficient amount is allocated from that fund to pay all  
27 the obligations secured by the full faith and credit of the state which become due and  
28 payable within any fiscal year, the treasurer shall pay the remainder of such funds

1 into a special fund which is hereby created in the state treasury and designated as the  
2 "Avoyelles Parish Visitor Enterprise Fund".

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4 §302.7. Disposition of certain collections in Ouachita Parish

5 A. The avails of the tax imposed by this Chapter from the sale of services as  
6 defined in R.S. 47:301(14)(a) in Ouachita Parish under the provisions of this Chapter  
7 and R.S. 47:321.1(C) shall be credited to the Bond Security and Redemption Fund  
8 and after a sufficient amount is allocated from that fund to pay all the obligations  
9 secured by the full faith and credit of the state which become due and payable within  
10 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund  
11 which is hereby created in the state treasury and designated as the "Ouachita Parish  
12 Visitor Enterprise Fund".

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14 §302.8. Disposition of certain collections in Lincoln Parish

15 A. The avails of the tax imposed by this Chapter from the sale of services as  
16 defined in R.S. 47:301(14)(a) in Lincoln Parish under the provisions of this Chapter  
17 and R.S. 47:321.1(C) shall be credited to the Bond Security and Redemption Fund  
18 and after a sufficient amount is allocated from that fund to pay all the obligations  
19 secured by the full faith and credit of the state which become due and payable within  
20 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund  
21 which is hereby created in the state treasury and designated as the "Lincoln Parish  
22 Visitor Enterprise Fund".

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24 §302.9. Disposition of certain collections in Morehouse Parish

25 A. The avails of the tax imposed by this Chapter from the sale of services as  
26 defined in R.S. 47:301(14)(a) in Morehouse Parish under the provisions of this  
27 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and  
28 Redemption Fund and after a sufficient amount is allocated from that fund to pay all  
29 the obligations secured by the full faith and credit of the state which become due and

1 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
2 into a special fund which is hereby created in the state treasury and designated as the  
3 "Morehouse Parish Visitor Enterprise Fund".

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5 §302.10. Disposition of certain collections in Natchitoches Parish

6 A. The avails of the tax imposed by this Chapter from the sale of services as  
7 defined in R.S. 47:301(14)(a) in Natchitoches Parish under the provisions of this  
8 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and  
9 Redemption Fund and after a sufficient amount is allocated from that fund to pay all  
10 the obligations secured by the full faith and credit of the state which become due and  
11 payable within any fiscal year, the treasurer shall deposit the remainder of such funds  
12 as provided in Subsections B and C of this Section.

13 \* \* \*

14 §302.11. Disposition of certain collections in St. Charles Parish

15 A. The avails of the tax imposed by R.S. 47:302 from the sale of services as  
16 defined in R.S. 47:301(14)(a) in St. Charles Parish under the provisions of R.S.  
17 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
18 Fund, and after a sufficient amount is allocated from that fund to pay all the  
19 obligations secured by the full faith and credit of the state which become due and  
20 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
21 into a special fund which is hereby created in the state treasury and designated as the  
22 "St. Charles Parish Enterprise Fund".

23 \* \* \*

24 §302.12. Disposition of certain collections in Calcasieu Parish

25 A. The avails of the tax imposed by this Chapter from the sale of services as  
26 defined in R.S. 47:301(14)(a) in Wards 4, 5, 6, and 7 of Calcasieu Parish under the  
27 provisions of R.S. 47:302(C) and 321.1(C) shall be credited to the Bond Security and  
28 Redemption Fund, and after a sufficient amount is allocated from that fund to pay  
29 all the obligations secured by the full faith and credit of the state which become due

1 and payable within any fiscal year, the treasurer shall pay the remainder of such  
2 funds into a special fund which is hereby created in the state treasury and designated  
3 as the "West Calcasieu Community Center Fund".

4 \* \* \*

5 §302.13. Disposition of certain collections in Iberia Parish

6 A. The avails of the tax imposed by this Chapter and by Chapters 2-A and  
7 2-B of this Subtitle from the sale of services as defined in R.S. 47:301(14)(a) in  
8 Iberia Parish under the provisions of R.S. 47:302(C), 321(C), 321.1(C), and 331(C)  
9 shall be credited to the Bond Security and Redemption Fund and after a sufficient  
10 amount is allocated from that fund to pay all the obligations secured by the full faith  
11 and credit of the state which become due and payable within any fiscal year, the  
12 treasurer shall pay the remainder of such funds into a special fund which is hereby  
13 created in the state treasury and designated as the "Iberia Parish Tourist Commission  
14 Fund".

15 \* \* \*

16 §302.14. Disposition of certain collections in Calcasieu Parish

17 A. The avails of the tax imposed by this Chapter from the sale of services as  
18 defined in R.S. 47:301(14)(a) in Wards 1, 2, 3, and 8 of Calcasieu Parish under the  
19 provisions of R.S. 47:302(C) and 321.1(C) in each fiscal year shall be credited to the  
20 Bond Security and Redemption Fund, and after a sufficient amount is allocated from  
21 that fund to pay all the obligations secured by the full faith and credit of the state  
22 which become due and payable within any fiscal year, the treasurer shall pay the  
23 remainder of such funds into a special fund which is hereby created in the state  
24 treasury and designated as the "Calcasieu Parish Higher Education Improvement  
25 Fund".

26 \* \* \*

27 §302.15. Disposition of certain collections in Webster Parish

28 A. The avails of the tax imposed by this Chapter for the sale of services as  
29 defined in R.S. 47:301(14)(a) in Webster Parish under the provisions of R.S.







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§302.24. Disposition of certain collections in Beauregard Parish

A. The avails of the tax imposed by this Chapter from the sale of services as defined in R.S. 47:301(14)(a) in Beauregard Parish under the provisions of this Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is hereby created in the state treasury and designated as the "Beauregard Parish Community Improvement Fund".

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§302.25. Disposition of certain collections in Cameron Parish

A. The avails of the tax imposed by this Chapter from the sale of services as defined in R.S. 47:301(14)(a) in Cameron Parish under the provisions of R.S. 47:302(C) and R.S. 47:321.1(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is hereby created in the state treasury and designated as the "Cameron Parish Tourism Development Fund".

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§302.26. Disposition of certain collections in St. Tammany Parish

A. The avails of the tax imposed by this Chapter from the sale of services as defined in R.S. 47:301(14)(a) in St. Tammany Parish under this Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which

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1 is hereby created in the state treasury and designated as the "St. Tammany Parish  
2 Fund".

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4 §302.27. Disposition of certain collections in St. Martin Parish

5 A. The avails of the tax imposed by R.S. 47:302, 321, and 331 from the sales  
6 of services as defined in R.S. 47:301(14)(a) in St. Martin Parish under the provisions  
7 of R.S. 47:302(C), 321(C), 321.1(C), 322, 331(C), and 332, as applicable, shall be  
8 credited to the Bond Security and Redemption Fund, and after a sufficient amount  
9 is allocated from that fund to pay all the obligations secured by the full faith and  
10 credit of the state which become due and payable within any fiscal year, the treasurer  
11 shall pay the remainder of such funds into a special fund which is hereby created in  
12 the state treasury and designated as the "St. Martin Parish Enterprise Fund".

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14 §302.28. Disposition of certain collections in Pointe Coupee Parish

15 A. The avails of the tax imposed from the sales of services as defined by  
16 R.S. 47:301(14)(a) in Pointe Coupee Parish under the provisions of R.S. 47:302(C)  
17 ~~and 321(C)~~, 321(C), and 321.1(C) shall be credited to the Bond Security and  
18 Redemption Fund, and after a sufficient amount is allocated from that fund to pay  
19 all of the obligations secured by the full faith and credit of the state which become  
20 due and payable within any fiscal year, the treasurer shall pay the remainder of such  
21 funds into a special fund which is hereby created in the state treasury and designated  
22 as the "Pointe Coupee Parish Visitor Enterprise Fund".

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24 §302.29. Disposition of certain collections in East Baton Rouge Parish

25 A. Except as provided in R.S. 47:302.50, the avails of the tax imposed by  
26 this Chapter for the sale of services as defined in R.S. 47:301(14)(a) in East Baton  
27 Rouge Parish under the provisions of R.S. 47:302(C) and 321.1(C) shall be credited  
28 to the Bond Security and Redemption Fund, and after a sufficient amount is allocated  
29 from that fund to pay all the obligations secured by the full faith and credit of the

1 state which become due and payable within any fiscal year, the treasurer shall pay  
2 the remainder of such funds into a special fund which is hereby created in the state  
3 treasury and designated as the "East Baton Rouge Parish Community Improvement  
4 Fund".

5 \* \* \*

6 §302.30. Disposition of certain collections in Rapides Parish

7 A. The avails of the tax imposed by this Chapter for the sale of services as  
8 defined in R.S. 47:301(14)(a) in Rapides Parish under the provisions of R.S.  
9 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
10 Fund, and after a sufficient amount is allocated from that fund to pay all the  
11 obligations secured by the full faith and credit of the state which become due and  
12 payable within any fiscal year, the treasurer shall pay fifty percent of the remainder  
13 of such funds into a special fund which is hereby created in the state treasury and  
14 designated as the "Rapides Parish Economic Development Fund", twenty-five  
15 percent into a special fund which is hereby created in the state treasury and  
16 designated as the "Alexandria/Pineville Area Tourism Fund" and twenty-five percent  
17 into a special fund which is hereby created in the state treasury and designated as the  
18 "Pineville Economic Development Fund".

19 \* \* \*

20 §302.31. Disposition of certain collections in West Carroll Parish

21 A. The avails of the tax imposed by this Chapter from the sales of services  
22 as defined by R.S. 47:301(14)(a) in West Carroll Parish under the provisions of R.S.  
23 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
24 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
25 obligations secured by the full faith and credit of the state which become due and  
26 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
27 into a special fund which is hereby created in the state treasury and designated as the  
28 "West Carroll Parish Visitor Enterprise Fund".

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1 §302.32. Disposition of certain collections in East Carroll Parish

2 A. The avails of the tax imposed by this Chapter from the sales of services  
3 as defined by R.S. 47:301(14)(a) in East Carroll Parish under the provisions of R.S.  
4 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
5 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
6 obligations secured by the full faith and credit of the state which become due and  
7 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
8 into a special fund which is hereby created in the state treasury and designated as the  
9 "East Carroll Parish Visitor Enterprise Fund".

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11 §302.33. Disposition of certain collections in Tensas Parish

12 A. The avails of the tax imposed by this Chapter from the sales of services  
13 as defined by R.S. 47:301(14)(a) in Tensas Parish under the provisions of R.S.  
14 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
15 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
16 obligations secured by the full faith and credit of the state which become due and  
17 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
18 into a special fund which is hereby created in the state treasury and designated as the  
19 "Tensas Parish Visitor Enterprise Fund".

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21 §302.34. Disposition of certain collections in Franklin Parish

22 A. The avails of the tax imposed on the sales of services as defined by R.S.  
23 47:301(14)(a) in Franklin Parish under the provisions of R.S. 47:302(C), 321(C),  
24 321.1(C), and 331(C) shall be credited to the Bond Security and Redemption Fund,  
25 and after a sufficient amount is allocated from that fund to pay all of the obligations  
26 secured by the full faith and credit of the state which become due and payable within  
27 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund  
28 which is hereby created in the state treasury and designated as the "Franklin Parish  
29 Visitor Enterprise Fund".

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§302.35. Disposition of certain collections in Jackson Parish

A. The avails of the tax imposed on the sales of services as defined by R.S. 47:301(14)(a) in Jackson Parish under the provisions of R.S. 47:302(C), 321(C), 321.1(C), and 331(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is hereby created in the state treasury and designated as the "Jackson Parish Economic Development and Tourism Fund".

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§302.36. Disposition of certain collections in Allen Parish

A. The avails of the tax imposed by this Chapter from the sale of services as defined in R.S. 47:301(14)(a) in Allen Parish under the provisions of R.S. 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds into a special fund which is hereby created in the state treasury and designated as the "Allen Parish Capital Improvements Fund".

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§302.37. Disposition of certain collections in Sabine Parish

A. The avails of the tax imposed by this Chapter from the sale of services as defined in R.S. 47:301(14)(a) in Sabine Parish under the provisions of R.S. 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay the remainder of such funds

1 into a special fund which is hereby created in the state treasury and designated as the  
2 "Sabine Parish Tourism Improvement Fund".

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4 §302.38. Disposition of certain collections in Jefferson Davis Parish

5 A. The avails of the tax imposed by this Chapter from the sales of services  
6 as defined in R.S. 47:301(14)(a) in Jefferson Davis Parish under the provisions of  
7 R.S. 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
8 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
9 obligations secured by the full faith and credit of the state which become due and  
10 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
11 into a special fund which is hereby created in the state treasury and designated as the  
12 "Jefferson Davis Parish Visitor Enterprise Fund".

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14 §302.39. Disposition of certain collections in DeSoto Parish

15 A. The avails of the tax imposed by this Chapter and by R.S. 47:321 and  
16 331, from the sale of services as defined in R.S. 47:301(14)(a) in DeSoto Parish  
17 under the provisions of this Chapter and R.S. 47:321.1(C) shall be credited to the  
18 Bond Security and Redemption Fund and after a sufficient amount is allocated from  
19 that fund to pay all the obligations secured by the full faith and credit of the state  
20 which become due and payable within any fiscal year, the treasurer shall pay the  
21 remainder of such funds into a special fund which is hereby created in the state  
22 treasury and designated as the "DeSoto Parish Visitor Enterprise Fund".

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24 §302.40. Disposition of certain collections in Plaquemines Parish

25 A. The avails of the tax imposed by this Chapter from the sale of services as  
26 defined in R.S. 47:301(14)(a) in Plaquemines Parish under the provisions of R.S.  
27 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption Fund  
28 and, after a sufficient amount is allocated from that fund to pay all the obligations  
29 secured by the full faith and credit of the state which become due and payable within

1 any fiscal year, the treasurer shall pay the remainder of such monies into a special  
2 fund which is hereby created in the state treasury and designated as the "Plaquemines  
3 Parish Visitor Enterprise Fund".

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5 §302.41. Disposition of certain collections in Livingston Parish

6 A. The avails of the tax imposed by this Chapter from the sale of services as  
7 defined in R.S. 47:301(14)(a) in Livingston Parish under the provisions of R.S.  
8 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
9 Fund, and after a sufficient amount is allocated from that fund to pay all the  
10 obligations secured by the full faith and credit of the state which become due and  
11 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
12 into a special fund which is hereby created in the state treasury and designated as the  
13 "Livingston Parish Tourism Improvement Fund".

14 \* \* \*

15 §302.42. Disposition of certain collections in the town of Homer in Claiborne Parish

16 A. The avails of the tax imposed by this Chapter from the sales of services  
17 as defined by R.S. 47:301(14)(a) in the town of Homer in Claiborne Parish under the  
18 provisions of R.S. 47:302(C) and 321.1(C) shall be credited to the Bond Security and  
19 Redemption Fund, and after a sufficient amount is allocated from that fund to pay  
20 all of the obligations secured by the full faith and credit of the state which become  
21 due and payable within any fiscal year, the treasurer shall pay the remainder of such  
22 funds into a special fund which is hereby created in the state treasury and designated  
23 as the "Town of Homer Economic Development Fund".

24 \* \* \*

25 §302.43. Disposition of certain collections in Union Parish

26 A. The avails of the tax imposed by this Chapter from the sale of services as  
27 defined in R.S. 47:301(14)(a) in Union Parish under the provisions of R.S. 47:302(C)  
28 and 321.1(C) shall be credited to the Bond Security and Redemption Fund, and after  
29 a sufficient amount is allocated from that fund to pay all the obligations secured by

1 the full faith and credit of the state which become due and payable within any fiscal  
2 year, the treasurer shall pay the remainder of such funds into a special fund which  
3 is hereby created in the state treasury and designated as the "Union Parish Visitor  
4 Enterprise Fund".

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6 §302.44. Disposition of certain collections in St. Mary Parish

7 A. The avails of the tax imposed by this Chapter from the sales of services  
8 as defined in R.S. 47:301(14)(a) in St. Mary Parish under the provisions of R.S.  
9 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
10 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
11 obligations secured by the full faith and credit of the state which become due and  
12 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
13 into a special fund which is hereby created in the state treasury and designated as the  
14 St. Mary Parish Visitor Enterprise Fund.

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16 §302.45. Disposition of certain collections in Red River Parish

17 A. The avails of the tax imposed by this Chapter from the sales of services  
18 as defined by R.S. 47:301(14)(a) in Red River Parish under the provisions of R.S.  
19 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
20 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
21 obligations secured by the full faith and credit of the state which become due and  
22 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
23 into a special fund which is hereby created in the state treasury and designated as the  
24 "Red River Visitor Enterprise Fund".

25 \* \* \*

26 §302.46. Disposition of certain collections in West Feliciana Parish

27 A. The avails of the tax imposed by this Chapter from the sales of services  
28 as defined by R.S. 47:301(14)(a) in West Feliciana Parish under the provisions of  
29 R.S. 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption

1 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
2 obligations secured by the full faith and credit of the state which become due and  
3 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
4 into a special fund which is hereby created in the state treasury and designated as the  
5 "St. Francisville Economic Development Fund".

6 \* \* \*

7 §302.47. Disposition of certain collections in East Feliciana Parish

8 A. The avails of the tax imposed by this Chapter from the sales of services  
9 as defined by R.S. 47:301(14)(a) in East Feliciana Parish under the provisions of  
10 R.S. 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
11 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
12 obligations secured by the full faith and credit of the state which become due and  
13 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
14 into a special fund which is hereby created in the state treasury and designated as the  
15 "East Feliciana Tourist Commission Fund".

16 \* \* \*

17 §302.48. Disposition of certain collections in LaSalle Parish

18 The avails of the tax imposed by this Chapter from the sales of services as  
19 defined in R.S. 47:301(14)(a) in LaSalle Parish under the provisions of R.S.  
20 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
21 Fund, and after a sufficient amount is allocated from that fund to pay all of the  
22 obligations secured by the full faith and credit of the state which become due and  
23 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
24 into a special fund which is hereby created in the state treasury and designated as the  
25 LaSalle Economic Development District Fund as provided in and subject to the  
26 provisions of R.S. 47:322.35.

27 \* \* \*

28 §302.49. Disposition of certain collections in Evangeline Parish



1 §302.52. Disposition of certain collections in Claiborne Parish

2 A. The avails of the tax imposed by this Chapter from the sale of services as  
3 defined in R.S. 47:301(14)(a) in those areas of Claiborne Parish which are outside  
4 of the corporate boundaries of the town of Homer under the provisions of R.S.  
5 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
6 Fund, and after a sufficient amount is allocated from that fund to pay all the  
7 obligations secured by the full faith and credit of the state which become due and  
8 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
9 into a special fund which is hereby created in the state treasury and designated as the  
10 "Claiborne Parish Tourism and Economic Development Fund".

11 \* \* \*

12 §302.53. Disposition of certain collections in Concordia Parish

13 A. The avails of the tax imposed by this Chapter from the sale of services as  
14 defined in R.S. 47:301(14)(a) in Concordia Parish under the provisions of R.S.  
15 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption  
16 Fund, and after a sufficient amount is allocated from that fund to pay all the  
17 obligations secured by the full faith and credit of the state which become due and  
18 payable within any fiscal year, the treasurer shall pay the remainder of such funds  
19 into a special fund which is hereby created in the state treasury and designated as the  
20 "Concordia Parish Economic Development Fund".

21 \* \* \*

22 §302.55. Disposition of certain collections in Grant Parish

23 A. The avails of the tax imposed by this Chapter from the sale of services as  
24 defined in R.S. 47:301(14)(a) in Grant Parish under the provisions of R.S. 47:302(C)  
25 and 321.1(C) shall be credited to the Bond Security and Redemption Fund, and after  
26 a sufficient amount is allocated from that fund to pay all the obligations secured by  
27 the full faith and credit of the state which become due and payable within any fiscal  
28 year, the treasurer shall pay the remainder of such funds into a special fund which



- (5) Beauregard Parish
- (6) Bienville Parish
- (7) Calcasieu Parish
- (8) Cameron Parish
- (9) Claiborne Parish
- (10) Concordia Parish
- (11) DeSoto Parish
- (12) East Baton Rouge Parish
- (13) East Carroll Parish
- (14) East Feliciana Parish
- (15) Evangeline Parish
- (16) Franklin Parish
- (17) Grant Parish
- (18) Iberia Parish
- (19) Jackson Parish
- (20) Jefferson Davis Parish
- (21) Lafourche Parish
- (22) Lafayette Parish
- (23) LaSalle Parish
- (24) Lincoln Parish
- (25) Livingston Parish
- (26) Madison Parish
- (27) Morehouse Parish
- (28) Natchitoches Parish
- (29) Orleans Parish
- (30) Ouachita Parish
- (31) Plaquemines Parish
- (32) Pointe Coupee Parish
- (33) Rapides Parish
- (34) Red River Parish
- (35) Richland Parishes
- (36) Sabine Parish
- (37) St. Charles Parish
- (38) St. Martin Parish
- (39) St. Mary Parish
- (40) St. Tammany Parish
- (41) Tangipahoa Parish
- (42) Tensas Parish
- (43) Terrebonne Parish
- (44) Union Parish
- (45) Vermilion Parish
- (46) Vernon Parish
- (47) Webster Parish
- (48) West Carroll Parish
- (49) West Feliciana Parish
- (50) Winn Parish
- (51) city of Baker
- (52) city of Bossier City
- (53) city of Shreveport
- (54) town of Homer in Claiborne Parish

Effective July 1, 2019.

(Amends R.S. 47:302.2(A), 302.3(A), 302.4(A)(1) and (2), 302.5(A), 302.6(A), 302.7(A), 302.8(A), 302.9(A), 302.10(A), 302.11(A), 302.12(A), 302.13(A), 302.14(A), 302.15(A), 302.16(A), 302.17(A), 302.18(A), 302.19(A), 302.20(A), 302.21(A), 302.22(A), 302.23(A), 302.24(A), 302.25(A), 302.26(A), 302.27(A), 302.28(A), 302.29(A), 302.30(A), 302.31(A), 302.32(A), 302.33(A), 302.34(A), 302.35(A), 302.36(A), 302.37(A), 302.38(A), 302.39(A),

302.40(A), 302.41(A), 302.42(A), 302.43(A), 302.44(A), 302.45(A), 302.46(A), 302.47(A), 302.48(A), 302.49(A), 302.50(A), 302.51(A), 302.52(A), 302.53(A), 302.55(A), and 302.56(A))