

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,

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

10 322.15(A), 332.4(A) and 332.20(A), relative to sales and use tax on hotel occupancy;

11 to dedicate certain state sales and use taxes collected to certain dedicated funds

12 related to tourism and economic development; to provide for the dedication of the

13 avails of the tax; to provide for an effective date; and to provide for related matters.

14 Be it enacted by the Legislature of Louisiana:

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

16 302.7(A), 302.8(A), 302.9(A), 302.10(A), 302.11(A), 302.12(A), 302.13(A), 302.14(A),

17 302.15(A), 302.16(A), 302.17(A), 302.18(A), 302.19(A), 302.20(A), 302.21(A), 302.22(A),

18 302.23(A), 302.24(A), 302.25(A), 302.26(A), 302.27(A), 302.28(A), 302.29(A), 302.30(A),

19 302.31(A), 302.32(A), 302.33(A), 302.34(A), 302.35(A), 302.36(A), 302.37(A), 302.38(A),

20 302.39(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, 302.49(A), 302.50(A), 302.51(A), 302.52(A), 302.53(A), 302.55(A), and
2 302.56(A), 322.15(A), 332.4(A), and 332.20(A) are hereby amended and reenacted to read
3 as follows:

4 §302.2. Disposition of certain collections in the city of Shreveport

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 the city of Shreveport under the provisions of this
7 Chapter and R.S. 47:321.1(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 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 "Shreveport Riverfront and Convention Center and Independence Stadium Fund".

13 * * *

14 §302.3. Disposition of certain collections in the city of Bossier City

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 the city of Bossier City under the provisions of this
17 Chapter and R.S. 47:321.1(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 "Bossier City Riverfront and Civic Center Fund".

23 * * *

24 §302.4. Disposition of certain collections in Madison and Richland Parishes

25 A.(1) The avails of the tax imposed by this Chapter from the sale of services
26 as defined in R.S. 47:301(14)(a) in Madison 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 "Madison Parish Visitor Enterprise Fund".

4 (2) The avails of the tax imposed by this Chapter from the sale of services
5 as defined in R.S. 47:301(14)(a) in Richland Parish under the provisions of this
6 Chapter and R.S. 47:321.1(C) shall be credited to the Bond Security and
7 Redemption Fund and after a sufficient amount is allocated from that fund to pay all
8 the 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 "Richland Parish Visitor Enterprise Fund".

12 * * *

13 §302.5. Disposition of certain collections in Vernon Parish

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

22 * * *

23 §302.6. Disposition of certain collections in Avoyelles Parish

24 A. The avails of the tax imposed by this Chapter from the sale of services as
25 defined in R.S. 47:301(14)(a) in Avoyelles 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 "Avoyelles Parish Visitor Enterprise Fund".

3 * * *

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".

13 * * *

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".

23 * * *

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".

4 * * *

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.

1 §302.18. Disposition of certain collections in Lafayette Parish

2 A. The avails of the tax imposed by this Chapter for the sale of services as
3 defined by R.S. 47:301(14)(a) in Lafayette 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 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 the "Lafayette Parish Visitor Enterprise Fund".

9 * * *

10 §302.19. Disposition of certain collections in Lafourche Parish

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

19 * * *

20 §302.20. Disposition of certain collections in Terrebonne Parish

21 A. The avails of the tax imposed by this Chapter from the sale of services as
22 defined in R.S. 47:301(14)(a) in Terrebonne 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 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 "Houma/Terrebonne Tourist Fund".

29 * * *

1 §302.21. Disposition of certain collections in Ascension Parish

2 A. The avails of the tax imposed from the sales of services as defined in R.S.
3 47:301(14)(a) in Ascension Parish under the provisions of R.S. 47:302(C), 321(C),
4 321.1(C), and 331(C) shall be credited to the Bond Security and Redemption Fund,
5 and after a sufficient amount is allocated from that fund to pay all obligations
6 secured by the full faith and credit of the state which become due and payable within
7 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund
8 which is hereby created in the state treasury and designated as the "Ascension Parish
9 Visitor Enterprise Fund".

10 * * *

11 §302.22. Acadia Parish Visitor Enterprise Fund

12 A. The avails of the tax imposed for the sale of services as defined by R.S.
13 47:301(14)(a) in Acadia Parish under the provisions of R.S. 47:302(C), 321(C),
14 321.1(C), and 331(C) shall be credited to the Bond Security and Redemption Fund,
15 and after a sufficient amount is allocated from that fund to pay all the obligations
16 secured by the full faith and credit of the state which become due and payable within
17 any fiscal year, the treasurer shall pay the remainder of such funds into a special fund
18 which is hereby created in the state treasury and designated as the "Acadia Parish
19 Visitor Enterprise Fund".

20 * * *

21 §302.23. Disposition of certain collections in Vermilion Parish

22 A. The avails of the tax imposed by this Chapter for the sale of services as
23 defined by R.S. 47:301(14)(a) in Vermilion Parish under the provisions of R.S.
24 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption Fund
25 as provided in Article VII, Section 9(B) of the Constitution of Louisiana, and after
26 a sufficient amount is allocated from that fund to pay all of the obligations secured
27 by the full faith and credit of the state which become due and payable within any
28 fiscal year, the treasurer shall pay the remainder of such funds into a special fund

1 which is hereby created in the state treasury and designated as the "Vermilion Parish
2 Visitor Enterprise Fund".

3 * * *

4 §302.24. Disposition of certain collections in Beauregard 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 Beauregard Parish under the provisions of this
7 Chapter and R.S. 47:321.1(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 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 "Beauregard Parish Community Improvement Fund".

13 * * *

14 §302.25. Disposition of certain collections in Cameron 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 Cameron Parish under the provisions of R.S.
17 47:302(C) and R.S. 47:321.1(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 the obligations secured by the full faith and credit of the state which become due
20 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 "Cameron Parish Tourism Development Fund".

23 * * *

24 §302.26. Disposition of certain collections in St. Tammany 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 St. Tammany Parish under this Chapter and R.S.
27 47:321.1(C) shall be credited to the Bond Security and Redemption Fund, and after
28 a sufficient amount is allocated from that fund to pay all the obligations secured by
29 the full faith and credit of the state which become due and payable within any fiscal

1 year, the treasurer shall pay the remainder of such funds into a special fund which
2 is hereby created in the state treasury and designated as the "St. Tammany Parish
3 Fund".

4 * * *

5 §302.27. Disposition of certain collections in St. Martin Parish

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

14 * * *

15 §302.28. Disposition of certain collections in Pointe Coupee Parish

16 A. The avails of the tax imposed from the sales of services as defined by
17 R.S. 47:301(14)(a) in Pointe Coupee Parish under the provisions of R.S. 47:302(C)
18 ~~and 321(C)~~, 321(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 "Pointe Coupee Parish Visitor Enterprise Fund".

24 * * *

25 §302.29. Disposition of certain collections in East Baton Rouge Parish

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

1 from that fund to pay all the obligations secured by the full faith and credit of the
2 state which become due and payable within any fiscal year, the treasurer shall pay
3 the remainder of such funds into a special fund which is hereby created in the state
4 treasury and designated as the "East Baton Rouge Parish Community Improvement
5 Fund".

6 * * *

7 §302.30. Disposition of certain collections in Rapides Parish

8 A. The avails of the tax imposed by this Chapter for the sale of services as
9 defined in R.S. 47:301(14)(a) in Rapides Parish under the provisions of R.S.
10 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 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 fifty percent of the remainder
14 of such funds into a special fund which is hereby created in the state treasury and
15 designated as the "Rapides Parish Economic Development Fund", twenty-five
16 percent into a special fund which is hereby created in the state treasury and
17 designated as the "Alexandria/Pineville Area Tourism Fund" and twenty-five percent
18 into a special fund which is hereby created in the state treasury and designated as the
19 "Pineville Economic Development Fund".

20 * * *

21 §302.31. Disposition of certain collections in West Carroll Parish

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

3 * * *

4 §302.32. Disposition of certain collections in East Carroll Parish

5 A. The avails of the tax imposed by this Chapter from the sales of services
6 as defined by R.S. 47:301(14)(a) in East Carroll Parish under the provisions of R.S.
7 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 "East Carroll Parish Visitor Enterprise Fund".

13 * * *

14 §302.33. Disposition of certain collections in Tensas Parish

15 A. The avails of the tax imposed by this Chapter from the sales of services
16 as defined by R.S. 47:301(14)(a) in Tensas 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 of 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 "Tensas Parish Visitor Enterprise Fund".

23 * * *

24 §302.34. Disposition of certain collections in Franklin Parish

25 A. The avails of the tax imposed on the sales of services as defined by R.S.
26 47:301(14)(a) in Franklin Parish under the provisions of R.S. 47:302(C), 321(C),
27 321.1(C), and 331(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 of 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 funds into a special fund
2 which is hereby created in the state treasury and designated as the "Franklin Parish
3 Visitor Enterprise Fund".

4 * * *

5 §302.35. Disposition of certain collections in Jackson Parish

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

14 * * *

15 §302.36. Disposition of certain collections in Allen Parish

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

24 * * *

25 §302.37. Disposition of certain collections in Sabine 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 Sabine Parish under the provisions of R.S.
28 47:302(C) and 321.1(C) shall be credited to the Bond Security and Redemption
29 Fund, and after a sufficient amount is allocated from that fund to pay all the

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

5 * * *

6 §302.38. Disposition of certain collections in Jefferson Davis 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 Jefferson Davis Parish under the provisions of
9 R.S. 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 "Jefferson Davis Parish Visitor Enterprise Fund".

15 * * *

16 §302.39. Disposition of certain collections in DeSoto Parish

17 A. The avails of the tax imposed by this Chapter and by R.S. 47:321 and
18 331, from the sale of services as defined in R.S. 47:301(14)(a) in DeSoto Parish
19 under the provisions of this Chapter and R.S. 47:321.1(C) 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 "DeSoto Parish Visitor Enterprise Fund".

25 * * *

26 §302.40. Disposition of certain collections in Plaquemines Parish

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

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

6 * * *

7 §302.41. Disposition of certain collections in Livingston Parish

8 A. The avails of the tax imposed by this Chapter from the sale of services as
9 defined in R.S. 47:301(14)(a) in Livingston Parish under the provisions of R.S.
10 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 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 "Livingston Parish Tourism Improvement Fund".

16 * * *

17 §302.42. Disposition of certain collections in the town of Homer in Claiborne Parish

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

26 * * *

27 §302.43. Disposition of certain collections in Union Parish

28 A. The avails of the tax imposed by this Chapter from the sale of services as
29 defined in R.S. 47:301(14)(a) in Union Parish under the provisions of R.S. 47:302(C)

1 and 321.1(C) shall be credited to the Bond Security and Redemption Fund, and after
 2 a sufficient amount is allocated from that fund to pay all the obligations secured by
 3 the full faith and credit of the state which become due and payable within any fiscal
 4 year, the treasurer shall pay the remainder of such funds into a special fund which
 5 is hereby created in the state treasury and designated as the "Union Parish Visitor
 6 Enterprise Fund".

* * *

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

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

* * *

§302.45. Disposition of certain collections in Red River Parish

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

* * *

1 §302.46. Disposition of certain collections in West Feliciana 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 West Feliciana Parish under the provisions of
4 R.S. 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 "St. Francisville Economic Development Fund".

10 * * *

11 §302.47. Disposition of certain collections in East Feliciana 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 East Feliciana Parish under the provisions of
14 R.S. 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 "East Feliciana Tourist Commission Fund".

20 * * *

21 §302.48. Disposition of certain collections in LaSalle Parish

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

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

3 * * *

4 §302.52. Disposition of certain collections in Claiborne 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 those areas of Claiborne Parish which are outside
7 of the corporate boundaries of the town of Homer 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 "Claiborne Parish Tourism and Economic Development Fund".

14 * * *

15 §302.53. Disposition of certain collections in Concordia Parish

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

24 * * *

25 §302.55. Disposition of certain collections in Grant 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 Grant 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 "Grant Parish Economic
4 Development Fund".

5 * * *

6 §302.56. Disposition of certain collections in Orleans Parish

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

16 * * *

17 §322.15. Disposition of certain collections in St. Charles, St. John the Baptist, and
18 St. James Parishes

19 A. The avails of the tax imposed by R.S. 47:321 from the sales of services
20 as defined in R.S. 47:301(14)(a) in St. Charles, St. John the Baptist, and St. James
21 Parishes under the provisions of R.S. 47:321(C), 321.1(C), and 322, as applicable,
22 shall be credited to the Bond Security and Redemption Fund, and after a sufficient
23 amount is allocated from that fund to pay all of the obligations secured by the full
24 faith and credit of the state which become due and payable within any fiscal year, the
25 treasurer shall pay the remainder of such funds into a special fund which is hereby
26 created in the state treasury and designated as the "River Parishes Convention,
27 Tourist, and Visitors Commission Fund".

28 * * *

1 §332.4. Disposition of certain collections in St. John the Baptist Parish

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

11 * * *

12 §332.20. Disposition of certain collections in St. Landry Parish

13 A. The avails of the tax imposed by R.S. 47:302, the avails of the tax
14 imposed by R.S. 47:321, and the avails of the tax imposed by R.S. 47:331 from the
15 sales of services as defined in R.S. 47:301(14)(a) in the parish of St. Landry under
16 the provisions of R.S. 47:302(C), 321(C), 321.1(C), 322, 331(C), and 332, as
17 applicable, shall be credited to the Bond Security and Redemption Fund, and after
18 a sufficient amount is allocated from that fund to pay all the obligations secured by
19 the full faith and credit of the state which become due and payable within any fiscal
20 year, the treasurer shall pay the remainder of such funds into a special fund which
21 is hereby created in the state treasury and designated as the "St. Landry Parish
22 Historical Development Fund No. 1". All unexpended and unencumbered monies
23 in the fund at the end of the fiscal year shall remain in the fund. The monies in the
24 fund shall be invested by the treasurer in the same manner as the monies in the state
25 general fund, and all interest earned shall be deposited in the state general fund. The
26 monies in the fund shall be used solely as provided by Subsection B of this Section
27 and only in the amounts appropriated by the legislature.

28 * * *

29 Section 2. This Act shall become effective July 1, 2019.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

HB 610 Engrossed

2019 Regular Session

Miguez

Abstract: Dedicates .45% of the state sales and use tax collected on hotel rooms to parishes and cities in which the tax was collected.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%
 R.S. 47:321 - 1%
 R.S. 47:321.1 - .45%
 R.S. 47:331 - .97%
 R.S. 51:1286 - .03%

Proposed law retains present law and dedicates the .45% levy of state sales and use tax collected on hotel rooms to the following entities:

- (1) Acadia Parish
- (2) Allen Parish
- (3) Ascension Parish
- (4) Avoyelles Parish
- (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. Landry Parish
- (39) St. James Parish
- (40) St. John the Baptist
- (41) St. Martin Parish
- (42) St. Mary Parish
- (43) St. Tammany Parish
- (44) Tangipahoa Parish
- (45) Tensas Parish
- (46) Terrebonne Parish
- (47) Union Parish
- (48) Vermilion Parish
- (49) Vernon Parish
- (50) Webster Parish
- (51) West Carroll Parish
- (52) West Feliciana Parish
- (53) Winn Parish
- (54) City of Baker
- (55) City of Bossier City
- (56) City of Shreveport
- (57) 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, 302.49(A), 302.50(A), 302.51(A), 302.52(A), 302.53(A), 302.55(A), 302.56(A), 322.15(A), 332.4(A), and 332.20(A))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the original bill:

1. Adds St. John the Baptist, St. James, and St. Landry parishes to entities receiving the dedications of the .45% levy of state sales and use tax collected on hotel rooms.