

2019 Regular Session

HOUSE BILL NO. 617 (Substitute for House Bill No. 589 by Representative Leger)

BY REPRESENTATIVE LEGER

1 AN ACT

2 To enact Chapter 12-C of Title 33 of the Louisiana Revised Statutes of 1950, to be
3 comprised of R.S. 33:4710.11 through 4710.30, relative to the Ernest N. Morial-New
4 Orleans Exhibition Hall Authority; to provide relative to taxing and bonding
5 authority of the authority; to provide duration limitations on taxes and debt; to
6 provide relative to projects the authority is authorized to undertake; to provide for
7 payments in lieu of taxes on certain types of developments; to provide relative to the
8 use of revenues of the authority; to require reports to the governing authority of New
9 Orleans; to provide for the incorporation of laws pertaining to the authority in the
10 Louisiana Revised Statutes of 1950 and to make certain adjustments of form as are
11 necessary for such incorporation; and to provide for related matters.

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

15 Be it enacted by the Legislature of Louisiana:

16 Section 1. Chapter 12-C of Title 33 of the Louisiana Revised Statutes of 1950,
17 comprised of R.S. 33:4710.11 through 4710.30, is hereby enacted to read as follows:

18 CHAPTER 12-C. ERNEST N. MORIAL-NEW ORLEANS

19 EXHIBITION HALL AUTHORITY

20 §4710.11. Creation

21 A. There is hereby created the Ernest N. Morial-New Orleans Exhibition
22 Hall Authority, hereafter in this Chapter referred to as the "authority", which is
23 created as a body politic and corporate and political subdivision of the state. The
24 territorial limits and territorial jurisdiction of the authority shall be the entire parish

1 of Orleans, including but not limited to the Ernest N. Morial Convention Center-New
 2 Orleans.

3 B. The domicile of the authority shall be in the city of New Orleans,
 4 Louisiana.

5 C. The purpose for which the authority is created is to acquire, construct,
 6 reconstruct, extend, improve, maintain, and operate projects within the city of New
 7 Orleans, subject to the zoning and other applicable ordinances of the city of New
 8 Orleans, except as to the Poydras Street Wharf and other properties under the
 9 administration of the board of commissioners of the Port of New Orleans, in order
 10 to promote the economic growth and development of the city and its neighboring
 11 parishes.

12 D.(1) As used in this Chapter, the word "project" or "projects" means one or
 13 more of any combination of convention, exhibition, and tourist facilities, including
 14 a convention center hotel with a multi-story parking garage and bridge connecting
 15 the hotel and the south end of the convention center, the "Convention Center
 16 Headquarters Hotel Project", and the necessary land, acquired by lease or purchase,
 17 site improvements, infrastructure, furnishings, machinery, equipment, and
 18 appurtenances for any such facility.

19 (2) The authority may utilize its tax revenues, other income, and other
 20 revenues for the costs of the design, development, construction, furnishing, and
 21 equipping of the Convention Center Headquarters Hotel Project, as provided in and
 22 pursuant to any contract described in this Section or as provided in and pursuant to
 23 a cooperative endeavor agreement.

24 (3) Any lease with respect to the Convention Center Headquarters Hotel
 25 Project shall provide for a payment in lieu of ad valorem taxes by the lessee thereof
 26 during the term of such lease; such payment shall be calculated based on the number
 27 of rooms in the Convention Center Headquarters Hotel Project, multiplied by the
 28 average per-room tax assessment for the prior year of the three hotels that have the
 29 highest number of rooms, that are not the subject of any ad valorem tax exemption,
 30 abatement, or other reduction, and that are located within the area of downtown New

1 Orleans bounded on the east by Iberville Street, on the west by Calliope Street, on
2 the north by Claiborne Avenue, and on the south by the Mississippi River, the "base
3 rate". Such payments shall be in the amounts as follows:

4 (a) Beginning in the first calendar year after the hotel is open to the public,
5 a payment equal to forty-five percent of the base rate.

6 (b) In the second calendar year after the hotel is open to the public, a
7 payment equal to sixty-five percent of the base rate.

8 (c) In the third calendar year after the hotel is open to the public, a payment
9 equal to eighty-five percent of the base rate.

10 (d) In the fourth calendar year after the hotel is open to the public and
11 thereafter, a payment equal to one hundred percent of the base rate.

12 (4) In connection with any development by the authority, other than with
13 respect to the Convention Center Headquarters Hotel Project, that constitutes or
14 includes a joint project involving a private entity, whether through a lease or other
15 public-private partnership structure, on land owned by the authority or any other tax
16 exempt entity, the authority shall use reasonable efforts to require, in the contract of
17 lease or other agreement, that the private entity pay ad valorem taxes on any
18 improvements constructed in connection with such development and a payment for
19 the applicable property calculated and paid as set forth in this Paragraph. However,
20 in the absence of provision for such payment, the contract of lease or other
21 agreement shall provide for an annual payment in lieu of ad valorem taxes by the
22 private entity during the term of such lease or other agreement, such payment to be
23 in an amount equal to the amount of ad valorem taxes which the private entity would
24 have been obligated to pay had it been the owner of the property and improvements
25 during the term of such lease or other agreement. The amount of each annual
26 payment in lieu of taxes shall be the applicable ad valorem tax rate applied against
27 the assessed value of the property and improvements, as determined by the parish
28 assessor; however, if the parish assessor fails or refuses to determine the assessed
29 value of the property and improvements, the amount of each annual payment in lieu
30 of taxes shall be the applicable ad valorem tax rate applied against the appraised

1 value of the property and improvements, as determined by a Member Appraisal
 2 Institute appraiser retained by the authority.

3 (5) Any payment in lieu of ad valorem taxes as provided by this Subsection
 4 shall be paid to the local taxing authorities, through the normal collecting agency,
 5 and, to the extent they do not in the aggregate exceed the amount of ad valorem taxes
 6 that would be paid if the lessee were the owner, shall constitute statutory impositions
 7 within the meaning of R.S. 47:2128.

8 §4710.12. Board of commissioners

9 A. The authority shall be governed by a board of commissioners, hereafter
 10 in this Chapter referred to as the "board", composed of twelve members appointed
 11 as follows:

12 (1) The governor shall appoint:

13 (a) Three members at large.

14 (b) One member from a list of three names submitted by the Louisiana
 15 Restaurant Association, Greater New Orleans Chapter.

16 (c) Two members who reside within the territorial limits of the authority.

17 (d) One member from a list of three names submitted by the Greater New
 18 Orleans Hotel and Lodging Association.

19 (e) One member who is a resident of the legislative district in which the
 20 Ernest N. Morial Convention Center-New Orleans is located and who is selected by
 21 the state representative and state senator from that district.

22 (2) The mayor of the city of New Orleans, with the consent of the governing
 23 authority of the city of New Orleans, shall appoint:

24 (a) One member at large.

25 (b) One member from a list of three names submitted by New Orleans &
 26 Company, formerly the New Orleans Convention and Visitors Bureau.

27 (c) One member from a list of three names submitted by the Chamber-New
 28 Orleans and the River Region.

1 (3) From the names remaining on the lists from the various nominating
2 organizations, the governor shall select and appoint one member who shall also serve
3 as the board's president.

4 B. Each person appointed to the board shall be a resident of or have his
5 principal place of business in the parish of Orleans.

6 C. The members of the board who are appointed by the governor shall serve
7 at the pleasure of the governor. The term of a member of the board appointed by the
8 mayor, except a member appointed to fill an unexpired term, is four years.

9 D. Each gubernatorial appointment shall be submitted to the Senate for
10 confirmation.

11 E. As soon as practicable after their appointment, the members shall meet
12 at the domicile and elect from their number a vice president and such other officers
13 as may be considered appropriate. The secretary and treasurer of the board, which
14 offices may be combined, may be selected by the board from among the members
15 or may be otherwise selected by the board.

16 F. The board shall adopt such rules and regulations as it deems necessary for
17 its own government.

18 G. Seven members of the board shall constitute a quorum for the transaction
19 of business.

20 H. The board shall keep a record of all of its proceedings, and it shall
21 designate one newspaper of general circulation in the parish of Orleans as its official
22 journal in which an extract of the minutes of such proceedings shall be published.

23 §4710.13. Powers and duties

24 The authority shall have all the powers and authority necessary or convenient
25 to carry out the purposes of this Chapter including but not limited to the following
26 powers and authority:

27 (1) To employ such officers, employees, and agents as it deems necessary
28 for the performance of its powers and duties and fix the compensation of such
29 officers, employees, and agents.

1 (2) To acquire, construct, reconstruct, extend, improve, maintain, and operate
2 projects located or to be located in the parish of Orleans.

3 (3) To acquire, whether by sale, exchange, lease, or otherwise, title to or
4 rights and interests in immovable property within the parish of Orleans, including
5 leasehold interests, required to implement the purposes of this Chapter. In
6 connection with any exchange of property in which the authority may engage, the
7 property acquired by the authority and the property given up by the authority shall
8 each have a value to the authority that is approximately equal, with any difference
9 to be paid in cash. The term "value to the authority" shall include any and all factors
10 reflecting a benefit to the authority and shall include without limitation proximity of
11 a property to other property owned by the authority, increased efficiency of
12 operations of the authority afforded by a property, and resolution of any claims
13 against or potential liabilities of the authority achieved by any aspect of the
14 exchange.

15 (4) To enter into contracts with any person, firm, or corporation, public or
16 private, including the state of Louisiana or any department, agency, or political
17 subdivision thereof, on such terms and conditions as the board may determine, with
18 respect to the acquisition, construction, reconstruction, extension, improvement,
19 maintenance, or operation of projects or the furnishing or distribution of the services,
20 facilities, or commodities thereof, including but not limited to the leasing or
21 subleasing for allied services such as hotels, restaurants, retail outlets, offices,
22 parking, entertainment, and similar activities. Any lease or sublease of the authority,
23 or both, to an exhibition or convention user, or both, including any assignment
24 thereof, any lease or sublease or extensions or renewals thereof, including any
25 assignments thereof, for allied services such as hotels, restaurants, retail outlets,
26 offices, and entertainment, are exempt from the provisions of R.S. 38:2211 et seq.,
27 and any other provision of law with respect to the purchase or lease of property by
28 public entities; all other contracts, leases or subleases, or both, including any
29 assignment thereof, shall be entered into in accordance with the provisions of R.S.
30 38:2211 et seq.

1 (5) To enter into contracts with any person, firm, or corporation, public or
2 private, including the state of Louisiana or any department, agency, or political
3 subdivision thereof, on such terms and conditions as the board may determine, with
4 respect to the use, lease, or sublease of project facilities and services for convention
5 or exhibition purposes or any other purpose authorized by this Chapter. No
6 provision of this Chapter is intended or shall be construed to authorize or permit the
7 state of Louisiana or any of its departments or agencies to enter into any contract or
8 agreement under which the state of Louisiana or any of its departments or agencies
9 will assume responsibility for any indebtedness of the authority or for the
10 management, operation, or maintenance of any facility or project; however, this
11 prohibition shall not extend to or affect the agreement between the board of
12 commissioners of the Port of New Orleans and International Rivercenter entered into
13 on April 24, 1974, as amended, or any transferee, purchaser, or assignee of any
14 interest in the agreement, whether in whole or in part, notwithstanding any provision
15 of law or this Chapter to the contrary.

16 (6) Except as limited by the terms and conditions of the lease covering and
17 affecting the Poydras Street Wharf, to establish, maintain, revise, charge, and collect
18 such rates, fees, rentals, or other charges for the use, services, facilities, and
19 commodities of or furnished by any project and to provide methods of collection of
20 and civil penalties for nonpayment of such rates, fees, rentals, or other charges.

21 (7) To incur debt and issue bonds or other obligations for the purpose of the
22 authority in the manner provided by this Chapter.

23 (8) To pledge to the payment of its bonds or other obligations and interest
24 thereon the avails or proceeds of the hotel occupancy taxes authorized by this
25 Chapter and other income and revenues of the authority derived from any source,
26 including without limitation any and all taxes, fees, and charges authorized by this
27 Chapter and revenues derived from one or more projects or expansion projects and
28 leases and agreements securing the payment of bonds.

29 (9) To levy and collect taxes in the manner provided in this Chapter.

1 (10) Except as limited by the terms and conditions of the lease covering and
2 affecting the Poydras Street Wharf and subject to the rights, powers, and jurisdiction
3 of the board of commissioners of the Port of New Orleans, to make and enforce rules
4 and regulations governing the use, maintenance, and operation of projects.

5 (11) To accept donations, gifts, and grants of movable or immovable
6 property for the acquisition, construction, reconstruction, extension, improvement,
7 maintenance, or operation of any project and to make and perform such agreements
8 or contracts as necessary or convenient in connection with the procuring or
9 acceptance of such donations, gifts, and grants. Such donations, gifts, and grants
10 shall be the sole property of the authority.

11 (12) To accept loans, grants, or contributions from and to enter into contracts
12 and cooperate with the United States of America, the state, and any agency or
13 subdivision thereof with respect to any project in accordance with law.

14 (13) Except as limited by the terms and conditions of the lease covering and
15 affecting the Poydras Street Wharf, to lease or sublease to or from any person, firm,
16 or corporation, public or private, all or any part of any project upon such terms and
17 conditions and for such term of years, not in excess of sixty years, as the board
18 deems advisable to carry out the provisions of this Chapter and to provide, if deemed
19 advisable by the board, for an option to purchase or otherwise lawfully acquire such
20 project upon the terms and conditions therein specified. Any lease or sublease, or
21 both, of the authority to an exhibition or convention user or to facilitate the private
22 development and funding of lodging facilities, including any assignments thereof,
23 any lease or sublease or extension or renewal thereof, including any assignments
24 thereof, for allied services such as hotels, restaurants, retail outlets, offices, and
25 entertainment, are exempt from the provisions of R.S. 38:2211 et seq., and any other
26 provision of law with respect to the purchase or lease of property by public entities;
27 all other contracts, leases or subleases, or both, of the authority, including any
28 assignment thereof, shall be entered into in accordance with the provisions of R.S.
29 38:2211 et seq.

1 (14) To execute such instruments and agreements and do all things necessary
 2 or convenient in the exercise of the powers granted by this Chapter or in the
 3 performance of the covenants or duties of the authority or to secure the payment of
 4 its bonds.

5 (15) To contract, upon such terms as it may agree upon, for financial,
 6 engineering, legal, and other professional services necessary or expedient in the
 7 conduct of its affairs.

8 (16) For consideration, to dispose of property by sale, exchange, lease, or
 9 otherwise in order to implement the purposes of this Chapter. In connection with
 10 any exchange of property in which the authority may engage, the property acquired
 11 by the authority and the property given up by the authority shall each have a value
 12 to the authority that is approximately equal, with any difference to be paid in cash.
 13 The term "value to the authority" shall include without limitation proximity of a
 14 property to other property owned by the authority, increased efficiency of operations
 15 of the authority afforded by a property, and resolution of any claims against or
 16 potential liabilities of the authority achieved by any aspect of the exchange.

17 (17) To enter into a contract or contracts with the city of New Orleans,
 18 pursuant to which the authority may assume the management, operation, and
 19 maintenance of any exhibition center or convention hall and responsibility for any
 20 obligation or indebtedness incurred for the construction thereof and pay out of
 21 revenues of the authority available for such purpose the expense thereof.

22 (18) To acquire by lease from the state of Louisiana or any department,
 23 board, commission, agency, or political subdivision thereof, including the city of
 24 New Orleans, sites for any of its projects upon such terms and conditions as the
 25 board may determine. Any such lease is exempt from provisions of law with respect
 26 to the lease of property by public entities and in particular the provisions of Chapter
 27 10 of Title 41 of the Louisiana Revised Statutes of 1950.

28 §4710.14. Rivercenter

29 A.(1) In addition to the authority and powers granted it in R.S. 33:4710.13,
 30 the authority may, subject to the approval and consent of the holder or holders of any

1 mortgage or other lien or encumbrance affecting same, purchase from International
2 Rivercenter or its successor, hereafter in this Section referred to as "Rivercenter", an
3 ordinary Louisiana partnership in commendam organized by Articles of Partnership
4 entered into on the 25th day of September, 1973, and duly recorded in the office of
5 the Recorder of Mortgages for the parish of Orleans, state of Louisiana, in Book
6 1218J2, Folio 242, on the 27th day of September, 1973, as amended, all of
7 Rivercenter's right, title, and interest in and to and assume all obligations of
8 Rivercenter arising out of the lease covering and affecting certain areas of the public
9 wharf known as the Poydras Street Wharf, located generally at the foot of Poydras
10 Street on the east or left descending bank of the Mississippi River, in the city of New
11 Orleans, Louisiana, which areas are leased by Rivercenter under an agreement
12 between the board of commissioners of the Port of New Orleans and International
13 Rivercenter made and entered into on the 24th day of April, 1974, as amended, and
14 purchase all of the improvements owned by Rivercenter located thereon and to keep
15 and maintain same subject to the terms and conditions of the lease. The dollar
16 amount to be paid by the authority for leasehold interest and improvements and
17 facilities shall not exceed the actual cost incurred by Rivercenter in connection with
18 such leasing and the construction of the improvements and facilities thereon. Actual
19 cost as used in this Paragraph means the following: costs paid or incurred by
20 Rivercenter in connection with the obtaining of the lease and the acquisition and
21 construction of the improvements and facilities located on the leased premises;
22 architects' and engineers' fees; the cost of surveys, investigations, licenses, permits,
23 testing, and site preparation; the cost of removing and relocating structures, utilities,
24 and railroad tracks; demolition costs; leasing commissions and fees; professional
25 consultants' fees; development fees; lease rental payments; legal, financing, and
26 accounting expenses and fees; loan service fees; interest and interest standby fees;
27 and all other items of expenses incident and properly allocable to the obtaining of the
28 lease and the construction of the improvements and facilities on the leased premises
29 and placing the same in operation. The actual cost incurred by Rivercenter shall be
30 verified by independent certified public accountants retained by the authority. The

1 purchase price may be paid entirely in cash, in installments over a period of years
2 with interest to be payable on the unpaid principal installments at a rate fixed by the
3 authority with the approval of the State Bond Commission, or by a combination of
4 the foregoing or, by a mutual agreement, all or a portion of the purchase price may
5 be paid in bonds issued by the authority.

6 (2) Notwithstanding anything in this Section to the contrary, the amount to
7 be paid by the authority for the leasehold interest and improvements and facilities
8 shall not exceed six million dollars. However, if the transfer of Rivercenter's rights
9 and interest in the wharf occurs subsequent to September 1, 1978, the sum of six
10 million dollars may be increased by the costs incurred by Rivercenter from
11 September 1, 1978, to the date of the closing of the transaction. The "costs incurred
12 by Rivercenter from September 1, 1978, to the date of the closing of the transaction"
13 means rental, interest on six million dollars paid by Rivercenter, maintenance costs
14 and other actual charges incurred during this period, and any capital costs for
15 improvement of the wharf as an exhibition center. Neither the provisions of R.S.
16 38:2211 et seq., nor any other provisions of general law with respect to the purchase
17 or leasing of property by public entities shall be applicable to such purchase and
18 assumption of obligations.

19 B. In furtherance of Subsection A of this Section, the board of
20 commissioners of the Port of New Orleans shall give its consent to the purchase by
21 the authority of all of the right, title, and interests of Rivercenter in and to and the
22 assumption by the authority of all of the obligations of Rivercenter arising under the
23 lease covering and affecting certain areas of the Poydras Street Wharf, to the
24 purchase by the authority of all the improvements owned by Rivercenter located
25 thereon, and, for the duration of the lease and subject to the terms and conditions of
26 the lease, to the construction, maintenance, and operation by the authority on the
27 leased premises, of convention, exhibition, and tourist facilities, except that the
28 construction, maintenance, and operation of such facilities shall not infringe upon,
29 impair, or diminish the operation or maintenance of the passenger terminal or those
30 areas devoted, intended, or required for use for passenger terminal operations and

1 other purposes and activities required by the lease and shall not infringe upon,
2 impair, or interfere with access to or egress from operations on sections of the
3 Poydras and Canal Street Wharves not covered by the lease except with the prior
4 approval of the board of commissioners of the Port of New Orleans. The board and
5 the authority shall cooperate and coordinate to assure that authorized users shall have
6 suitable ingress and egress to the facilities of the port. If the authority defaults in the
7 performance of the obligations imposed by the lease, the board of commissioners of
8 the Port of New Orleans may enforce its rights under the lease by conventional
9 means in any court of competent jurisdiction, as provided in the lease.

10 §4710.15. Hotel occupancy tax

11 A.(1)(a) In order to provide funds for the purposes of the authority, the
12 authority may levy and collect a tax upon the occupancy of hotel rooms located
13 within the parish of Orleans. The tax shall be in the amount of one percent of the
14 rent or fee charged for such occupancy. The tax shall be in addition to all taxation
15 upon the occupancy of hotel rooms located in the parish of Orleans.

16 (b) The word "hotel" as used in this Chapter means and includes any
17 establishment that is engaged in the business of furnishing or providing rooms
18 intended or designed for dwelling, lodging, or sleeping purposes to transient guests
19 and that consists of ten or more guest rooms. "Hotel" does not include any hospital,
20 convalescent or nursing home or sanitarium, or hotel-like facility operated by or in
21 connection with a hospital or medical clinic providing rooms exclusively for patients
22 and their families.

23 (c) The tax shall be paid by the person who exercises or is entitled to
24 occupancy of the hotel room and shall be paid at the time the rent or fee for
25 occupancy is paid. "Person" as used in this Chapter shall have the same definition
26 as that contained in R.S. 47:301(8).

27 (d) The tax shall not apply to the rent for a hotel room rented to the same
28 occupant for a period of thirty or more consecutive calendar days, nor shall it apply
29 to hotel rooms rented for less than three dollars a day.

1 (2) The authority shall impose the tax by resolution adopted by the board,
2 which may provide in the resolution necessary and appropriate rules and regulations
3 for the imposition, collection, and enforcement of the tax. The resolution levying
4 and imposing the hotel occupancy tax may not be adopted by the board and no
5 immovable property or leasehold interest may be acquired and no obligation to
6 acquire any immovable property or leasehold interest may be incurred by the
7 authority unless prior thereto the governing authority of the city of New Orleans
8 approves the levy of such tax by a favorable vote of a majority of the members
9 thereof and the question of or proposition to authorize the levy of the tax and the
10 funding of avails thereof into bonds is submitted to the electors of the city at an
11 election called, conducted, canvassed, and promulgated by the governing authority
12 of the city, in accordance with the laws of Louisiana governing the conduct of
13 elections, to authorize the issuance of bonds and the levying of taxes, and a majority
14 of those electors voting in such election have voted in favor of the question or
15 proposition to impose the tax and fund the avails thereof into bonds.

16 (3) The authority may contract with the state of Louisiana or the city for the
17 collection of the tax, which tax may be collected in the same manner and subject to
18 the same conditions as the hotel occupancy tax being imposed by the Louisiana
19 Stadium and Exposition District on hotels located in the city of New Orleans.

20 B.(1) Notwithstanding any other provision of this Chapter or other law to the
21 contrary, in order to provide funds for the purposes of the authority, the authority
22 may levy and collect a tax upon the occupancy of hotel rooms located within the
23 parish of Orleans. The tax shall be in the amount of one percent of the rent or fee
24 charged for such occupancy. The tax authorized by this Subsection shall be levied
25 and collected in lieu of the tax authorized by Subsection A of this Section, and at no
26 time shall the authority collect taxes pursuant to both authorizations. The proceeds
27 of the tax levied pursuant to this Subsection are subject to any and all pledges of the
28 proceeds of the tax authorized by Subsection A of this Section.

1 (2) The authority shall impose the tax by resolution adopted by the board,
 2 which may provide in the resolution necessary and appropriate rules and regulations
 3 for the imposition, collection, and enforcement of the tax.

4 (3) The proceeds of the tax, after paying reasonable and necessary costs and
 5 expenses of collecting and administering the tax, shall be used for the purposes of
 6 providing funds to acquire, construct, reconstruct, extend, improve, maintain, and
 7 operate convention, exhibition, and tourist facilities and projects within the parish
 8 of Orleans in order to promote the economic growth and development of the parish.
 9 The authority may fund the proceeds of the tax into bonds to be issued in series from
 10 time to time by the authority for the purpose of defraying the costs of the acquisition,
 11 construction, reconstruction, extension, or improvement of any one or more or any
 12 combination of convention, exhibition, and tourist facilities and projects, and the
 13 necessary furnishings, machinery, equipment, and appurtenances thereof, to the
 14 extent and in the manner permitted by the laws of this state, including particularly
 15 this Chapter.

16 (4) The authority may contract with the state of Louisiana or the city, or
 17 both, for the collection of the tax, which tax may be collected in the same manner
 18 and subject to the same conditions as the hotel occupancy tax now being imposed by
 19 the Louisiana Stadium and Exposition District on hotels located in the city of New
 20 Orleans.

21 (5) The authority to levy and collect the tax authorized by this Subsection
 22 shall terminate upon payment in full of all bonds or other similar debt obligations of
 23 the authority payable in whole or in part from or secured by such tax and issued
 24 before July 1, 2029.

25 §4710.15.1. Additional hotel tax authorized

26 A. In addition to the tax authorized by R.S. 33:4710.15, the authority may
 27 levy and collect an additional tax on the occupancy of hotel rooms located within the
 28 parish of Orleans. The tax shall be in the amount of one percent of the rent or fee
 29 charged for such occupancy and shall be in addition to all taxation upon the
 30 occupancy of hotel rooms located in the parish of Orleans. The tax shall be levied

1 and collected in the same manner, according to the same procedures, and upon the
2 same terms and conditions, including the approval of the governing authority of the
3 city of New Orleans and the electorate of the city, as required for the imposition of
4 the tax authorized by R.S. 33:4710.15(A). The authority to levy and collect the tax
5 authorized in this Subsection shall terminate upon payment in full of all bonds or
6 other similar debt obligations of the authority payable in whole or in part from or
7 secured by such tax and issued before July 1, 2029.

8 B.(1) Notwithstanding any other provision of this Chapter or other law to the
9 contrary, in addition to the hotel occupancy tax authorized by R.S. 33:4710.15, the
10 authority may levy and collect a tax on the occupancy of hotel rooms located within
11 the parish of Orleans. The tax shall be in the amount of one percent of the rent or fee
12 charged for such occupancy and shall be in addition to all taxation upon the
13 occupancy of hotel rooms located in the parish of Orleans. The tax authorized by
14 this Subsection shall be levied and collected in lieu of the tax authorized by
15 Subsection A of this Section, and at no time shall the authority collect taxes pursuant
16 to both authorizations. The proceeds of the tax levied pursuant to this Subsection are
17 subject to any and all pledges of the proceeds of the tax authorized by Subsection A
18 of this Section to the outstanding bonds of the authority.

19 (2) The authority shall impose the tax by resolution of the board which may
20 provide in the resolution necessary and appropriate rules and regulations for the
21 imposition, collection, and enforcement of the tax.

22 (3) The proceeds of the tax, after paying reasonable and necessary costs and
23 expenses of collecting and administering the tax, shall be used for the purposes of
24 providing funds to acquire, construct, reconstruct, extend, improve, maintain, and
25 operate convention, exhibition, and tourist facilities, and projects within the city of
26 New Orleans in order to promote the economic growth and development of the city,
27 and the authority may fund the proceeds of the tax into bonds to be issued in series
28 from time to time by the authority for the purpose of defraying the costs of the
29 acquisition, construction, reconstruction, extension, or improvement of any one or
30 more or any combination of convention, exhibition, and tourist facilities and projects

1 and the necessary furnishings, machinery, equipment, and appurtenances therefor,
2 to the extent and in the manner permitted by the laws of this state, including
3 particularly this Act.

4 (4) The authority to levy and collect the tax specified in this Subsection shall
5 terminate upon payment in full of all bonds or other similar debt obligations of the
6 authority payable in whole or in part from or secured by such tax and issued before
7 July 1, 2029.

8 §4710.15.2. Additional hotel occupancy tax authorized

9 A.(1)(a) In addition to the hotel occupancy taxes authorized to be levied and
10 collected by the authority pursuant to R.S. 33:4710.15 and 4710.15.1, the authority
11 may levy and collect a tax upon the paid occupancy of hotel rooms located within
12 the parish of Orleans. The hotel occupancy tax shall be in the amount of fifty cents
13 per occupied hotel room per night for hotels containing ten to two hundred
14 ninety-nine guest rooms, one dollar per occupied hotel room per night for hotels
15 containing three hundred to nine hundred ninety-nine guest rooms, and two dollars
16 per occupied hotel room per night for hotels containing one thousand or more guest
17 rooms.

18 (b) The tax shall be levied and collected in the same manner, according to
19 the same procedures, and upon the same terms and conditions, including the approval
20 of the governing authority of the city of New Orleans and the electorate of the city,
21 as required for the imposition of the tax by R.S. 33:4710.15(A).

22 (2) The authority to levy and collect the hotel occupancy tax shall terminate
23 upon payment in full of all bonds or other similar debt obligations of the authority
24 payable in whole or in part from or secured by such tax.

25 B.(1) Notwithstanding any other provision of this Chapter or other law to the
26 contrary, in addition to hotel occupancy taxes authorized by R.S. 33:4710.15 and
27 33:4710.15.1, the authority may levy and collect a tax upon the paid occupancy of
28 hotel rooms located within the parish of Orleans. The hotel occupancy tax shall be
29 in the amount of fifty cents per occupied hotel room per night for hotels containing
30 ten to two hundred ninety-nine guest rooms, one dollar per occupied hotel room per

1 night for hotels containing three hundred to nine hundred ninety-nine guest rooms,
2 and two dollars per occupied hotel room per night for hotels containing one thousand
3 or more guest rooms. The tax authorized by this Subsection shall be levied and
4 collected in lieu of the tax authorized by Subsection A of this Section, and at no time
5 shall the authority collect taxes pursuant to both authorizations. The proceeds of the
6 tax levied pursuant to this Subsection are subject to any and all pledges of the
7 proceeds of the tax authorized by Subsection A of this Section to the outstanding
8 bonds of the authority.

9 (2) The authority shall impose the tax by resolution adopted by the board
10 which may provide in the resolution necessary and appropriate rules and regulations
11 for the imposition, collection, and enforcement of the tax.

12 (3) The proceeds of the tax, after paying the reasonable and necessary costs
13 and expenses of collecting and administering the tax, shall be used for the purposes
14 of providing funds to expand and improve the convention, exhibition, and tourist
15 facilities and projects and the necessary furnishings, machinery, equipment, and
16 appurtenances therefor, including the acquisition of land through lease or purchase
17 needed therefor; and the authority may fund the proceeds of the tax into bonds or
18 other obligations of the authority for the purposes described in this Subsection, to the
19 extent and in the manner permitted by this Chapter.

20 (4) The authority may contract with the state of Louisiana or the city of New
21 Orleans, or both, for the collection of the hotel occupancy tax authorized by this
22 Subsection. The hotel occupancy tax shall be in addition to all taxes being levied
23 upon the occupancy of hotel rooms located in the parish of Orleans.

24 (5) The authority to levy and collect the tax specified in this Subsection shall
25 terminate upon payment in full of all bonds or other similar debt obligations of the
26 authority payable in whole or in part from or secured by such tax and issued before
27 July 1, 2029.

28 §4710.16. Use of revenues

29 Prior to the issuance of bonds pursuant to this Chapter, any revenue of the
30 authority derived from any source whatsoever may be used by the authority for the

1 payment of the administrative and operating expenses of the board and for the
 2 payment of any expenses incurred in determining the feasibility of a project or
 3 projects and developing plans therefor, including engineering, architectural, legal,
 4 and administrative costs and fees incidental thereto. Any revenue of the authority
 5 remaining at the end of each fiscal year prior to the issuance of bonds and after the
 6 payment of such expenses shall be considered surplus and may, in the sole discretion
 7 of the authority, be distributed by the authority to the city of New Orleans or retained
 8 by authority for utilization on future expenses, capital expenditures, or costs
 9 reasonably anticipated to be incurred.

10 §4710.17. Bonds

11 A. The authority may, from time to time, with the approval of the State Bond
 12 Commission, issue negotiable bonds in one or more series in such principal amount
 13 as it deems necessary to provide for the acquisition, construction, reconstruction,
 14 extension, or improvement of one or more projects, including engineering,
 15 architectural, inspection, legal, and financial fees and costs, interest on such bonds
 16 during construction and for a reasonable period thereafter, establishment of reserves
 17 to secure such bonds, and all other expenditures of the authority incidental or
 18 necessary or convenient thereto. The annual payments due on bonds of the authority
 19 for principal, interest, premium, or otherwise shall not exceed the estimated annual
 20 revenues of the hotel occupancy taxes authorized by this Chapter and other income
 21 and revenues of the authority derived from any source whatsoever, including without
 22 limitation any and all taxes, fees, and charges authorized by this Chapter and
 23 revenues derived from one or more projects or expansion projects and leases and
 24 agreements securing the payment of bonds. Such bonds shall be authorized and
 25 issued by a resolution of the board of the authority and shall be of such series, bear
 26 such date or dates, be serial or term bonds, or a combination thereof, mature at such
 27 time or times, bear interest at such rate or rates payable on such date or dates, be in
 28 such denominations, be in such form, carry such registration and exchangeability
 29 privilege, be payable in such medium of payment and at such place or places, be
 30 subject to such terms of redemption, and be secured in such manner consistent with

1 the authority contained in this Section as the resolution authorizing such bonds may
2 provide.

3 B. The bonds shall be executed in the name of the authority by the manual
4 or facsimile signature of such officer or officers of the board as may be designated
5 in the resolution or other instrument providing for their issuance. If any officer
6 whose manual or facsimile signature appears on any bond ceases to be such officer
7 before the delivery of such bonds, such signature nevertheless shall be valid and
8 sufficient for all purposes as if he had remained in office until such delivery. The
9 resolution or trust instrument may provide for authentication of the bonds by the
10 trustee or fiscal agent thereunder.

11 C. All bonds issued by the authority shall be sold in such manner and for
12 such prices as the board may determine.

13 D. The board may, in any resolution authorizing the issuance of such bonds,
14 enter into such covenants with the future holder or holders of the bonds as to the
15 management and operation of projects, the lease or rental thereof, the imposition and
16 collection of fees and charges for services and facilities furnished by the authority,
17 the disposition of such fees and revenues, the issuance of future bonds and the
18 creation of future liens and encumbrances against the projects and the revenues
19 therefrom, the carrying of insurance on the project facilities, the keeping of books
20 and records, and other pertinent matters as may be deemed proper by the board to
21 assure the marketability of the bonds.

22 E. Any holder of the bonds may by appropriate legal action compel
23 performance of all duties required of the authority and its officials and the board by
24 this Chapter.

25 F. If any bond issued under this provision of this Chapter and secured by the
26 revenue or revenues of a project or projects is permitted to go into default as to
27 principal or interest, any court of competent jurisdiction may, pursuant to the
28 application of the holder of the bond, appoint a receiver for such project or projects,
29 which receiver shall be under the duty of operating the project or projects and

1 collecting the revenues pledged to the payment of the bonds, pursuant to the
2 provisions of this Chapter and the resolution authorizing the bonds.

3 G. Bonds may, in the discretion of the board, be additionally secured by
4 conventional mortgage on all or any part of the properties or facilities acquired,
5 constructed, extended, or improved with the proceeds thereof, and the board shall
6 have full discretion to make such provisions as it may see fit for the making and
7 enforcement of such mortgage and the provisions to be therein contained.

8 H. The board may provide by resolution for the issuance of refunding bonds
9 of the authority for the purpose of refunding outstanding bonds of the authority
10 issued pursuant to the provisions of this Chapter, such refunding bonds to be issued
11 pursuant to the provisions of Chapter 14-A of Title 39 of the Louisiana Revised
12 Statutes of 1950 or pursuant to the Consolidated Local Government Public Finance
13 Act.

14 I. Any bonds issued pursuant to this Section and the income therefrom are
15 exempt from taxation by this state or any political subdivision thereof.

16 J. Every resolution authorizing the issuance of bonds of the authority shall
17 be published at least once in the official journal of the authority. For thirty days after
18 the date of publication, any person in interest may contest the legality of the
19 resolution and of any provision therein made for the security and payment of the
20 bonds. After that time, no one shall have any cause of action to test the regularity,
21 formality, legality, or effectiveness of the resolution and provisions thereof for any
22 cause. Thereafter, it shall be conclusively presumed that every legal requirement for
23 the issuance of the bonds has been complied with. No court shall have authority to
24 inquire into any of these matters after the thirty days.

25 K. If the authority has issued bonds secured by hotel occupancy taxes, food
26 and beverage taxes, or other taxes, fees, or charges authorized by this Chapter,
27 neither the legislature nor the authority shall discontinue or decrease such taxes, fees,
28 or charges or permit to be discontinued or decreased such taxes, fees, or charges in
29 anticipation of the collection of which such bonds have been issued, or in any way
30 make any change in the allocation and dedication of the proceeds of such taxes, fees,

1 or charges which would diminish the amount of such taxes, fees, or charges to be
2 received by the authority until all of such bonds have been retired as to principal and
3 interest or irrevocable provision made for the payment of principal and interest on
4 such bonds, and there is hereby vested in the holders from time to time of such bonds
5 a contractual right under the provisions of this Chapter.

6 §4710.17.1. Additional authority to issue bonds

7 A. Without reference to any other provision of the Constitution of Louisiana
8 or of the laws of Louisiana and as a grant of power in addition to the authority to
9 issue bonds contained in R.S. 33:4710.17 and to carry out the purposes of this
10 Chapter, the authority may, from time to time, with the approval of the State Bond
11 Commission, issue negotiable bonds in one or more series for the purpose of
12 providing funds to finance an expansion project or projects, including engineering,
13 architectural, inspection, legal, and financial fees and costs, interest on such bonds
14 during construction and for a reasonable period thereafter, establishment of reserves
15 to secure such bonds, all costs associated with the issuance of such bonds, including
16 credit enhancement, derivative products, underwriter's discount, and funding of
17 accounts, if any, required by the terms of the resolution or trust indenture authorizing
18 their issuance, and all other expenditures of the authority incidental or necessary or
19 convenient thereto. Such bonds shall be authorized and issued by a resolution or
20 resolutions of the board and shall be of such series, bear such date or dates, be of
21 such type, mature at such time or times, bear interest at such rate or rates payable on
22 such date or dates, be in such denominations, be in such form, carry such registration
23 and exchangeability privilege, be payable in such medium of payment and at such
24 place or places, be subject to such terms of redemption, and be secured in such
25 manner consistent with the authority contained in this Section as the resolution
26 authorizing such bonds may provide. Payment of the bonds authorized by this
27 Section may be secured by a pledge of the avails or proceeds of the hotel occupancy
28 taxes and food and beverage tax authorized by this Chapter, such other taxes, fees,
29 and charges authorized by this Chapter, and any other income and revenue of the
30 authority as may be determined by the board and as authorized or permitted by law.

1 The word "bonds" as used in this Section means and includes bonds, notes,
2 certificates of indebtedness, or other evidence of indebtedness for the repayment of
3 borrowed money.

4 B. Bonds issued pursuant to this Section also may be secured by a trust
5 agreement by and between the authority and one or more corporate trustees or fiscal
6 agents, which may be any trust company or bank having the powers of a trust
7 company within or without this state.

8 C. All bonds issued by the authority shall be sold in such manner and for
9 such prices as the board may determine.

10 D. The board may, in any resolution authorizing the issuance of such bonds,
11 enter into such covenants with the future owner or owners of the bonds as to the
12 management and operation of expansion projects, the lease or rental thereof, the
13 imposition and collection of fees and charges for services and facilities furnished by
14 the authority, the disposition of such fees and revenues, the issuance of future bonds
15 and the creation of future liens and encumbrances against the expansion projects and
16 the revenues therefrom, the carrying of insurance on the expansion projects, the
17 keeping of books and records, and other pertinent matters, including the appointment
18 of a receiver in the event of default, as may be deemed proper by the board to assure
19 the marketability of the bonds.

20 E. Any bonds may, in the discretion of the board, be additionally secured by
21 a conventional mortgage on all or any part of the properties or facilities acquired,
22 constructed, extended, or improved with the proceeds thereof, and the board shall
23 have full discretion to make such provisions as it may see fit for the making and
24 enforcement of such mortgage and the provisions to be therein contained.

25 F. The board may issue refunding bonds of the authority for the purpose of
26 refunding outstanding bonds issued pursuant to the provisions of this Section in
27 accordance with Chapter 14-A of Title 39 of the Louisiana Revised Statutes of 1950
28 or the Consolidated Local Government Public Finance Act.

29 G. Any pledge of taxes, fees and charges, revenues, securities, and other
30 monies made by the authority pursuant to this Section shall be valid and binding

1 from time to time when the pledge is made. Such taxes, fees and charges, revenues,
2 securities, and other monies so pledged and then held or thereafter received by the
3 authority or any fiduciary shall immediately be subject to the lien of such pledge
4 without any physical delivery thereof or further act, and the lien of any such pledge
5 shall be valid and binding as against all parties having claims of any kind in tort,
6 contract, or otherwise against the authority, whether or not such parties have notice
7 thereof. The instrument by which such a pledge is created need not be filed or
8 recorded except in the official minutes of the authority.

9 H. The bonds shall be executed in the name of the authority in the manner
10 provided in the resolution authorizing the issuance of such bonds.

11 I. Pending the preparation of definitive bonds, the authority may issue
12 interim receipts or temporary bonds, exchangeable for definitive bonds when such
13 bonds have been executed and are available for delivery.

14 J. No member of the board or of the authority or any person executing such
15 bonds shall be liable personally on such bonds.

16 K. All bonds issued pursuant to this Section are negotiable instruments
17 within the meaning of and for all purposes of the negotiable instruments law of
18 Louisiana, subject only to the provisions of bonds for registration.

19 L. All bonds and the income therefrom are exempt from all taxation by this
20 state or any political subdivision thereof. The bonds shall be legal and authorized
21 investments for banks, savings banks, insurance companies, homestead and building
22 and loan associations, trustees, and other fiduciaries and may be used for deposit
23 with any officer, board, municipality, or other political subdivision of the state of
24 Louisiana, in any case where deposit or security is required.

25 M. When any bonds secured in whole or in part by any taxes, fees, or
26 charges authorized by this Chapter have been issued, neither the legislature nor the
27 authority shall discontinue or decrease the applicable taxes, fees, or charges, or
28 permit to be discontinued or decreased the applicable taxes, fees, or charges in
29 anticipation of the collection of which such bonds have been issued, or in any way
30 make any change in the allocation and dedication of the proceeds of such taxes, fees,

1 or charges which would diminish the amount of the revenues to be received
2 therefrom by the authority until all of such bonds have been retired as to principal
3 and interest or irrevocable provision is made for the payment of principal and interest
4 on such bonds.

5 N. The bonds and the interest thereon shall not be considered a debt of the
6 state or any political subdivision thereof within the meaning of the constitution or the
7 statutes of the state and shall not constitute a charge against the credit or taxing
8 power of the state or any other political subdivision thereof. Neither the state nor
9 any other political subdivision thereof shall in any manner be liable for the payment
10 of the principal, interest or premium, sinking or reserve fund requirements, or other
11 requirements of the bonds or for the performance of any agreement or pledge of any
12 kind which may be undertaken by the authority.

13 O. The powers and rights conferred by this Section shall be in addition and
14 supplemental to the powers and rights conferred by any other general or special law.
15 This Section does and shall be construed to provide a complete and additional
16 method for the doing of the things authorized thereby. The issuance of bonds or
17 refunding bonds or other obligations pursuant to the provisions of this Section need
18 not comply with the requirements of any other state law applicable to the issuance
19 of the bonds or other obligations for the financing of any project, except as provided
20 No proceedings, notice, or approval shall be required for the issuance of any bonds
21 or any instrument as security therefor, except as provided in this Section. The
22 provisions of this Section shall be liberally construed for the accomplishment of its
23 purposes.

24 P. Any resolution authorizing the issuance of bonds shall be published one
25 time in the official journal of the authority; however, it shall not be necessary to
26 publish any exhibits to such resolution if exhibits are available for public inspection
27 and such fact is stated in the publication. For thirty days after the date of
28 publication, any person in interest may contest the legality of the resolution, any
29 provision of the bonds to be issued pursuant to it, the provisions therein made for the
30 security and payment of the bonds, or the validity of any of the provisions and

1 proceedings relating to the authorization and issuance of such bonds. After that time,
2 no person may contest the regularity, formality, legality, or effectiveness of the
3 resolution, any provision of the bonds to be issued pursuant to it, the provisions for
4 the security and payment of the bonds, and the validity of all other provisions and
5 proceedings relating to their authorization and issuance, for any cause. Thereafter,
6 it shall be conclusively presumed that the bonds are legal and that every legal
7 requirement for the issuance of the bonds has been complied with. No court shall
8 have authority to inquire into any of these matters after the thirty days.

9 §4710.18. Obligations of the authority solely

10 Bonds issued by the authority are negotiable instruments and are solely the
11 obligations of the authority and not of the state of Louisiana or any other agency or
12 political subdivision thereof. The full faith and credit of the state of Louisiana or of
13 any other state agency shall not secure nor shall the full faith and credit of the state
14 at any time in the future be pledged to secure the payment of any indebtedness
15 incurred by the authority. The bonds issued by the authority do not constitute an
16 indebtedness, general or special, or a liability of the state or any other political
17 subdivision thereof. The issuance of the bonds does not directly or indirectly
18 obligate the state or any other political subdivision thereof to provide any funds for
19 the payment of such bonds. The bonds shall not be considered a debt of the state or
20 any other political subdivision thereof within the meaning of the constitution or the
21 statutes of the state and shall not constitute a charge against the credit or taxing
22 power of the state or any other political subdivision thereof. Neither the state nor
23 any other political subdivision thereof shall in any manner be liable for the payment
24 of the principal, interest on premiums, sinking or reserve fund requirements or other
25 requirements of the bonds, or for the performance of any agreement or pledge of any
26 kind which may be undertaken by the authority. No breach by the authority of any
27 pledge or agreement shall create any obligation upon the state or any other political
28 subdivision, including any charge against its credit or taxing power.

1 §4710.19. Use of revenue from hotel occupancy taxes

2 A. Notwithstanding any other provisions of this Chapter to the contrary, if
 3 the authority issues bonds and pledges to the payment thereof the proceeds or avails
 4 of a hotel occupancy tax authorized by this Chapter, the net proceeds of such tax in
 5 each fiscal year shall be used to satisfy the authority's obligations under the
 6 resolutions providing for the issuance of the bonds, including the payment of the
 7 expenses of operating, maintaining, or improving the project or projects financed
 8 with the proceeds of such bonds.

9 B. After provision has been made for the discharge of such obligations, any
 10 balance remaining from such tax shall be used for the following purposes and in the
 11 following order of priority:

12 (1) For the payment of rents due by the authority.

13 (2) For the payment of bond service charges.

14 (3) For the payment of the administrative and operating expenses of the
 15 authority.

16 (4) For the payment of the cost of maintaining, improving, and operating
 17 exhibition or convention facilities if the authority undertakes the maintenance,
 18 improvement, and operation of same pursuant to a contract with the city of New
 19 Orleans or any other person. Any contract entered into by the authority with any
 20 private person, firm, or corporation for the maintenance or operation of any
 21 exhibition or convention facility shall be made and entered into in accordance with
 22 the provisions of R.S. 38:2211 et seq.

23 (5) To establish a reserve fund for replacement and for future needs for the
 24 purposes provided for in this Chapter.

25 (6) For the payment to the city of New Orleans of any surplus created at the
 26 end of the year as described in R.S. 33:4710.16.

27 §4710.20. State funds

28 Any provision of law to the contrary notwithstanding, the state shall not,
 29 without prior express and specific authorization by law, advance or expend any funds
 30 for payment of the debt service or retirement of revenue bonds issued by the Ernest

1 N. Morial-New Orleans Exhibition Hall Authority, or its predecessor, the New
2 Orleans Exhibition Hall Authority.

3 §4710.21. Superdome; certain exhibits

4 If an exhibition be suitable for and the exhibitor be willing to hold the
5 exhibition in the Superdome, no contract for such exhibition in any facility of the
6 authority shall be entered into without the prior approval of the operating
7 management of the Superdome, which approval shall not be unreasonably withheld.

8 §4710.22. Port of New Orleans

9 A. Nothing in this Chapter shall be construed to affect, impinge upon, or
10 diminish the rights, powers, and jurisdiction of the board of commissioners of the
11 Port of New Orleans.

12 B. Notwithstanding anything contained in this Chapter to the contrary, no
13 provision of this Chapter shall be interpreted or construed to require the location or
14 construction of an exhibition facility on the public wharf known as the Poydras
15 Street Wharf, more particularly described in the lease between the board of
16 commissioners of the Port of New Orleans and International Rivercenter made and
17 entered into on the 24th day of April, 1974, as amended.

18 §4710.23. Food and beverage tax

19 A.(1)(a) The authority may levy and collect a tax on food and beverages sold
20 by any food service establishment, as defined in this Section, located within the
21 parish of Orleans or in any airport or air transportation facility owned and operated
22 by the city of New Orleans, excluding any food service establishment owned by any
23 individual or corporation who had gross annual receipts of less than two hundred
24 thousand dollars from the operation of all such establishments during the calendar
25 year prior to the year in which the food and beverage tax is assessed.

26 (b) The food and beverage tax shall be in an amount not exceeding one-half
27 of one percent of gross receipts from the sales of food and beverages by food service
28 establishments.

29 (c) The tax shall be paid by the person who purchases such food or beverage
30 and shall be paid at the time that the charge for the food or beverage is paid.

1 (d) The phrase "food service establishment" means any fixed or mobile
2 restaurant, coffee shop, cafeteria, short order café, luncheonette, grill, tearoom,
3 sandwich shop, soda fountain, tavern, bar, cocktail lounge, nightclub, roadside stand,
4 industrial feeding establishment, private, public, or nonprofit organization or
5 institution routinely serving food, catering kitchen, commissary, delicatessen,
6 convenience store, grocery store, or similar place in which food or drink is prepared
7 for sale or for service on the premises or elsewhere, and any other establishment or
8 operation where food or drink is served or provided for the public. However, the
9 food and beverage tax shall not apply to meals furnished to any of the following: the
10 staff and students of educational institutions, including kindergartens; the staff and
11 patients of hospitals; the staff, inmates, and patients of mental institutions; and the
12 boarders of rooming houses. Such tax shall also not apply to occasional meals
13 furnished in connection with or by educational, religious, or medical organizations
14 if the meals are consumed on the premises where purchased. However, sales by any
15 of the above institutions or organizations in facilities open to outsiders or to the
16 general public are not exempt from the food and beverage tax authorized by this
17 Section.

18 (2) The authority shall impose the food and beverage tax by resolution
19 adopted by the board, which may provide in the resolution necessary and appropriate
20 rules and regulations for the imposition, collection, and enforcement of the food and
21 beverage tax, including rules relative to issuance of tax exemption certificates. The
22 resolution levying and imposing the food and beverage tax may not be adopted by
23 the board unless prior thereto the governing authority of the city of New Orleans
24 approves the levy of such food and beverage tax by a favorable vote of a majority of
25 the members present and voting and the question of or proposition to authorize the
26 levy of the food and beverage tax and the use of avails thereof shall have been
27 submitted to the electors of the city of New Orleans at an election called, conducted,
28 canvassed, and promulgated by the governing authority of the city, in accordance
29 with the laws of Louisiana governing the conduct of elections to authorize the
30 issuance of bonds and the levying of taxes, and a majority of those electors voting

1 in such election shall have voted in favor of the question or proposition to impose the
 2 food and beverage tax.

3 (3) The authority may contract with the state of Louisiana or the city of New
 4 Orleans, or both, for the collection of the food and beverage tax authorized by this
 5 Section.

6 (4) The authority to levy and collect the food and beverage tax shall
 7 terminate upon payment in full of all bonds or other similar debt obligations of the
 8 authority payable in whole or in part from or secured by such tax.

9 B.(1) Notwithstanding any other provision of this Chapter or law to the
 10 contrary, in addition to other taxes authorized by this Chapter, the authority may levy
 11 and collect a tax on food and beverages sold by any food service establishment, as
 12 defined in this Subsection, located within the parish of Orleans or in any airport or
 13 air transportation facility owned and operated by the city of New Orleans, excluding
 14 any food service establishment owned by any individual or corporation who had
 15 gross annual receipts of less than two hundred thousand dollars from the operation
 16 of all such establishments during the calendar year prior to the year in which the food
 17 and beverage tax is assessed. The food and beverage tax shall be in an amount not
 18 exceeding one-half of one percent of gross receipts from the sales of food and
 19 beverages by food service establishments; such tax shall be paid by the person who
 20 purchases such food or beverage and shall be paid at the time that the charge for the
 21 food or beverage is paid. The tax authorized by this Subsection shall be levied and
 22 collected in lieu of the tax authorized by Subsection A of this Section, and at no time
 23 shall the authority collect taxes pursuant to both authorizations. The proceeds of the
 24 tax levied pursuant to this Subsection are subject to any and all pledges of the taxes
 25 authorized in Subsection A of this Section to the outstanding bonds of the authority.
 26 The words "food service establishment" mean any fixed or mobile restaurant; coffee
 27 shop; cafeteria; short order café; luncheonette; grill; tearoom; sandwich shop; soda
 28 fountain; tavern; bar; cocktail lounge; nightclub; roadside stand; industrial feeding
 29 establishment; private, public, or nonprofit organization or institution routinely
 30 serving food; catering kitchen; commissary; delicatessen; convenience store; grocery

1 store; or similar place in which food or drink is prepared for sale or for service on the
2 premises or elsewhere; and any other establishment or operation where food or drink
3 is served or provided for the public. However, the food and beverage tax shall not
4 apply to meals furnished to any of the following: the staff and students of educational
5 institutions, including kindergartens; the staff and patients of hospitals; the staff,
6 inmates, and patients of mental institutions; and the boarders of rooming houses.
7 Such tax shall also not apply to occasional meals furnished in connection with or by
8 educational, religious, or medical organizations if the meals are consumed on the
9 premises where purchased. However, sales by any of the above institutions or
10 organizations in facilities open to outsiders or to the general public are not exempt
11 from the food and beverage tax authorized by this Subsection.

12 (2) The authority shall impose the food and beverage tax by resolution
13 adopted by the board which may provide in the resolution necessary and appropriate
14 rules and regulations for the imposition, collection, and enforcement of the tax,
15 including rules relative to issuance of tax exemption certificates.

16 (3) The proceeds of the tax, after paying the reasonable and necessary costs
17 and expenses of collecting and administering the tax, shall be used for the purposes
18 of providing funds to expand and improve the convention, exhibition, and tourist
19 facilities and projects and the necessary furnishings, machinery, equipment, and
20 appurtenances therefor, including the acquisition of land through lease or purchase
21 needed therefor; and the authority may fund the proceeds of the tax into bonds or
22 other obligations of the authority for the purposes described in this Subsection, to the
23 extent and in the manner permitted by this Chapter.

24 (4) The authority to levy and collect the tax authorized by this Subsection
25 shall terminate upon payment in full of all bonds or other similar debt obligations of
26 the authority payable in whole or in part from or secured by such tax and issued
27 before July 1, 2029.

28 §4710.24. Expansion project; additional taxes

29 A. As used in this Chapter, "expansion project" means a project or projects
30 for the acquisition, construction, installation, and equipping of additions or

1 improvements to the Ernest N. Morial Convention Center-New Orleans, the
2 "convention center", including but not by way of limitation each of the following:

3 (1) Phase III Convention Center Expansion Project, which consists of a
4 building attached to the convention center containing additional exhibit space,
5 meeting rooms, ballroom space, a food court, exhibit hall concession stands, food
6 production facilities, and other structures and facilities functionally related to the
7 convention center and completed in April of 1999.

8 (2) Phase IV Convention Center Expansion Project, which means the project
9 to construct a free-standing building across Henderson Street from the existing
10 convention center, on a site owned by the authority, containing approximately one
11 million five hundred thousand square feet under roof including approximately five
12 hundred thousand square feet of exhibit space, with accompanying meeting rooms,
13 food service areas, building service areas, and other facilities functionally related
14 thereto, and which shall be connected to Phase III Convention Center Expansion
15 Project by a pedestrian bridge above Henderson Street.

16 (3) Phase V Convention Center Expansion Project, which means all of the
17 following projects:

18 (a) Constructing, installing, equipping, renovating, and refurbishing the
19 convention center and related infrastructure and the acquisition of land in the vicinity
20 of the convention center to implement the authority's five-year capital plan as the
21 same may be amended from time to time but excluding any expansion project
22 beyond the projects referred to in Subparagraphs (b) and (c) of this Paragraph.

23 (b) The public or private development of the Convention Center
24 Headquarters Hotel Project, the private component of which may involve a joint
25 project between the authority and a private entity.

26 (c) Additional riverfront development adjacent to or in support of the
27 convention center including acquisition, expansion, investment, construction,
28 restoration, demolition, site preparation, and development of land, structures,
29 infrastructure, including public rights-of-way, utilities, lighting, and landscaping to
30 surrounding urban areas and riverfront. Such development shall be accomplished in

1 a manner that ensures no interference with or adverse effect upon vehicular access
2 to the facilities of the board of commissioners of the Port of New Orleans or the main
3 line track of the New Orleans Public Belt Railroad.

4 B.(1) Notwithstanding any other provision of this Chapter or any other law
5 to the contrary, in order to provide funds for any expansion project and for the use
6 of such funds, along with existing taxes, fees, and charges to secure any bonds issued
7 for such expansion project, the authority may levy and collect within the parish of
8 Orleans a tax of one percent on the occupancy of hotel rooms located in Orleans
9 Parish.

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

13 (3) The tax shall not apply to the rent for a hotel room rented to the same
14 occupant for a period of thirty or more consecutive calendar days, nor shall it apply
15 to hotel rooms rented for less than three dollars a day.

16 C.(1) In addition to other taxes authorized by this Chapter and to provide
17 additional funds for any expansion project, the authority may levy and collect an
18 additional tax on food and beverages sold by any food service establishment located
19 within the parish of Orleans or in any airport or air transportation facility owned and
20 operated by the city of New Orleans, excluding any food service establishment
21 owned by any individual or corporation who had gross annual receipts of less than
22 five hundred thousand dollars from the operation of all such establishments during
23 the calendar year prior to the year in which the additional food and beverage tax is
24 assessed. The tax shall be in the amount of one-fourth of one percent of gross
25 receipts from the sales of goods and beverages by food service establishments.

26 (2) The tax shall be paid by the person who purchases such food or beverage
27 and shall be paid at the time that the charge for the food or beverage is paid.

28 (3) The phrase "food service establishment" has the meaning set forth in R.S.
29 33:4710.23 and shall not mean or include convenience stores or grocery stores.

1 (4) The tax shall not apply to meals furnished to any of the following: the
2 staff and students of educational institutions, including kindergartens and pre-
3 kindergartens; the staff and patients of hospitals; the staff, inmates, and patients of
4 mental institutions; and the boarders of rooming houses. The tax also shall not apply
5 to occasional meals furnished in connection with or by educational, religious, or
6 medical organizations if the meals are consumed on the premises where purchased.
7 However, sales by any of the above institutions or organizations in facilities open to
8 outsiders or to the general public are not exempt from the additional food and
9 beverage tax authorized by this Subsection.

10 D. The authority shall impose the taxes authorized by this Section by
11 resolutions adopted by the board, which may provide in the resolutions necessary
12 and appropriate rules and regulations for the imposition, collection, and enforcement
13 of such taxes, including rules relative to issuance of tax exemption certificates for
14 the food and beverage tax. The authority may contract with the state of Louisiana
15 or the city of New Orleans, or both, for the collection of the taxes authorized by this
16 Section.

17 E. The authority to levy and collect the additional hotel occupancy and food
18 and beverage taxes shall terminate upon payment in full of all bonds or other similar
19 debt obligations of the authority payable in whole or in part from or secured by such
20 tax and issued before July 1, 2029.

21 F. Without reference to any other provision of the constitution or laws of
22 Louisiana, including this Chapter, the authority may, from time to time, with the
23 approval of the State Bond Commission, issue negotiable bonds in one or more series
24 for the purpose of providing funds to finance expansion projects in accordance with
25 the provisions of R.S. 33:4710.17 and 4710.17.1; such bonds to be payable from all
26 revenues derived by the authority as more particularly set forth in the resolution or
27 resolutions providing for their issuance.

28 §4710.25. Service contractor tax

29 A. Notwithstanding any other provision of law to the contrary, in order to
30 provide funds for any expansion project, the authority may levy and collect, within

1 the parish of Orleans, a tax on the furnishing of goods and services which are
2 provided on a contractual basis by service contractors in conjunction with trade
3 shows, conventions, exhibitions, and other events, whether public or private, such
4 services to include goods and services provided in connection with the installation
5 and dismantling of exhibits, displays and booths, decorations, electrical supplies,
6 material handling, drag, flowers and floral decorations, computers, audio and visual
7 equipment, bands and orchestras, lighting trusses, rigging and associated equipment,
8 furniture, carpets, signs, props, floats, business machines, plumbing, telephones,
9 photography, catering food services, compressed air or gas, balloons, scaffolding,
10 fork lifts, highlights, security, information retrieval systems, and any other services
11 or items associated with the above. The tax shall be levied on the service contractor
12 providing the services in an amount equal to two percent of total charges specified
13 in the contract to be paid to the service contractor for the furnishing of the goods and
14 services; however, the amount of the tax may be included in the contract as a charge
15 to be paid by the person for whom the goods and services were provided.

16 B. In the ordinance imposing the tax, the authority shall provide for the
17 administration and enforcement of the tax and the collection of the tax from persons
18 subject to the tax as the authority deems necessary or practicable for the effective
19 collection, administration, and enforcement of the tax. The authority may enter into
20 agreements as it deems appropriate with any governmental agency providing for the
21 governmental agency to act as the authority's agent to collect the tax.

22 C. For purposes of this Section, "service contractors" means and includes
23 those persons who contract to furnish the services and items listed in this Section in
24 conjunction with trade shows, conventions, and exhibitions, whether public or
25 private, which are held and conducted within the parish of Orleans.

26 D. The authority to levy and collect the tax authorized in this Section shall
27 terminate upon payment in full of all bonds or other similar debt obligations of the
28 authority payable in whole or in part from or secured by such tax and issued before
29 July 1, 2029.

1 §4710.26. Sight-seeing tour tax

2 A. As used in this Section, the following words and terms have the following
 3 meanings:

4 (1) "Per capita sight-seeing tour" means a sight-seeing tour sold to
 5 individuals, groups of individuals, or both, on a cost per person basis.

6 (2) "Sight-seeing tour" means a tour of places and things, including but not
 7 by way of limitation points of interest, historic buildings, parks, and other sites
 8 conducted by persons acting as sight-seeing guides or lecturers, and includes walking
 9 tours and those conducted on any type of vehicle or other means of conveyance.

10 "Sight-seeing tour" does not mean any of the following types of tours: tours for a
 11 group or groups of individuals who collectively hire a guide or a vehicle for an
 12 exclusive private tour limited to such group or groups of individuals or tours of
 13 museums, historic buildings or homes, churches, cemeteries, buildings, planetariums,
 14 libraries, zoos, or aquariums when a fee is charged by such establishment, place, or
 15 facility for a tour of, or visit to, such establishment, place, or facility; however, the
 16 definition of "sight-seeing tour" does mean and include tours of, or visits to, any of
 17 the establishments, places, or facilities set forth in this Section, if such tours or visits
 18 are a part of a general tour of multiple sites, establishments, places, or facilities.

19 (3) "Ticket" means a certificate, token, or any document evidencing that
 20 payment of an admission fee or fare has been made.

21 B. Notwithstanding any other provisions of law to the contrary, in order to
 22 provide funds for any expansion project, the authority may levy and collect a tax of
 23 one dollar on all tickets sold in the parish of Orleans for per capita sight-seeing tours
 24 in the parish of Orleans, or for tours, a portion of which includes sight-seeing in the
 25 parish of Orleans, except those sold by a governmental agency. The tax shall be
 26 imposed by ordinance adopted by the board which shall provide for the
 27 administration and enforcement of the tax and the collection of the tax from persons
 28 subject to the tax as the authority determines to be necessary or practical for the
 29 effective collection, administration, and enforcement of the tax. The tax shall be
 30 paid by the purchasers of the tickets at the time of purchase. The authority may enter

1 into agreements as it deems appropriate with any governmental agency providing for
 2 that entity or agency to act as the authority's agent to collect the tax.

3 C. The authority to levy and collect the tax authorized in this Section shall
 4 terminate upon payment in full of all bonds or other similar debt obligations of the
 5 authority payable in whole or in part from or secured by such tax and issued before
 6 July 1, 2029.

7 §4710.27. Leases

8 A. In addition to any other powers of the authority and without reference to
 9 any other provision of the constitution or laws of Louisiana, the authority may pledge
 10 its taxes, revenues, securities, and other monies to secure any lease or sublease
 11 entered into by the authority. Such taxes, revenues, securities, and other monies so
 12 pledged and then held or thereafter received by the authority or any fiduciary shall
 13 immediately be subject to the lien of such pledge without any physical delivery
 14 thereof or further act, and the lien of any such pledge shall be valid and binding as
 15 against all parties having claims of any kind in tort, contract, or otherwise against the
 16 authority, whether or not such parties have notice thereof. The instrument by which
 17 such a pledge is created need not be filed or recorded except in the official minutes
 18 of the authority.

19 B. When any lease or sublease is secured by any tax, fee, or charge
 20 authorized by this Chapter, neither the legislature nor the authority shall discontinue
 21 or decrease the applicable taxes, fees, or charges or permit to be discontinued or
 22 decreased the applicable taxes, fees, or charges in anticipation of the collection of
 23 which such leases or subleases, or both, have been entered into, or in any way make
 24 any change in the allocation and dedication of the proceeds of such taxes, fees, or
 25 charges which would diminish the amount of the applicable revenues to be received
 26 by the authority until all of such leases or subleases, or both, shall have expired.

27 §4710.28. Minority Businesses

28 A. To provide equal procurement, contractual, and employment participation
 29 in any expansion project, as defined in R.S. 33:4710.24, the authority shall prescribe

1 rules and regulations as may be necessary to provide for the following protections
 2 for the rights of minority citizens:

3 (1) To designate and set aside for awarding to minority businesses not less
 4 than thirty percent of anticipated local procurement of goods and services
 5 respectively, including contracts for professional services but excluding construction,
 6 for any expansion project, based upon the total value of such procurement.

7 (2) To designate and set aside for awarding to minority contractors not less
 8 than twenty percent of the construction contracts for any expansion project, based
 9 upon the total value of such contracts.

10 (3) To establish an affirmative action plan for the hiring and maintenance of
 11 personnel for any expansion project.

12 (4) To establish an affirmative action plan to guarantee that equal
 13 opportunity in employment is incorporated into each agreement or contract with any
 14 provider of services to the authority for any expansion project.

15 (5) To prescribe and promulgate rules and regulations to provide for
 16 effective enforcement of the rights granted in this Section including injunctive relief
 17 and penalties for violations.

18 (6) To prescribe and promulgate rules and regulations for the certification
 19 of businesses as bona fide minority businesses or minority contractors.

20 B. For purposes of this Section, the following definitions apply:

21 (1) "Minority" means a person who is a citizen or lawful permanent resident
 22 of the United States and who is:

23 (a) Black: having origins in any of the black racial groups of Africa.

24 (b) Hispanic: of Mexican, Puerto Rican, Cuban, Central or South American,
 25 or other Spanish or Portuguese culture or origin regardless of race.

26 (c) Asian American: having origins in any of the original peoples of the Far
 27 East, Southeast Asia, the Indian subcontinent, or the Pacific Islands.

28 (d) American Indian or Alaskan Native: having origins in any of the original
 29 peoples of North America.

1 (2) "Minority business" or "minority contractor" means a small business
 2 organized for profit performing a commercially useful function which is owned and
 3 controlled by one or more minority individuals or a minority enterprise as defined
 4 in R.S. 39:1952. "Owned and controlled" means a business in which one or more
 5 minorities or minority business enterprises own at least fifty-one percent or in the
 6 case of a corporation at least fifty-one percent of the voting stock and control at least
 7 fifty-one percent of the management and daily operations of the business.

8 §4710.29. Reporting

9 The authority shall present to the city council of New Orleans an annual
 10 written and oral report on its financial condition at a meeting of the city council in
 11 January of each year. The written report shall include the latest available annual and
 12 year-to-date financial statements, operating and capital budgets for the current year
 13 and proposed for the upcoming year, and a schedule of all reserves held by the
 14 authority for future use pursuant to R.S. 33:4710.19(B)(5) specifying each project
 15 for which a reserve has been established.

16 §4710.30. Termination of bonding authority

17 Notwithstanding any provision of this Chapter, the authority shall not issue
 18 bonds or incur debt in any form for a term of more than forty years from the date of
 19 issuance thereof. The authority shall not issue bonds or incur debt in any form for
 20 the Phase V Convention Center Expansion Project after July 1, 2029.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____