

2026 Regular Session

SENATE BILL NO. 282

BY SENATOR BARROW

SPECIAL DISTRICTS. Authorizes the creation of a cooperative economic development district affiliated with Baton Rouge Community College in East Baton Rouge Parish. (gov sig)

1 AN ACT

2 To enact R.S. 33:9038.82, relative to cooperative economic development in and around  
3 Baton Rouge Community College; to provide for the creation of special taxing  
4 districts for such purposes; to provide for the governance and powers and duties of  
5 such a district, including the authority to levy taxes and special assessments; to  
6 authorize such a district to incur debt and to pledge tax increments to repayment  
7 thereof; to provide for an effective date; and to provide for related matters.

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

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:9038.82 is hereby enacted to read as follows:

11 **§9038.82. Baton Rouge Community College Economic Development District**

12 **A. There is hereby created in East Baton Rouge Parish, in which Baton**  
13 **Rouge Community College is located, hereafter in this Section referred to as a**  
14 **"college", the Baton Rouge Community College Economic Development District**  
15 **includes property owned by either of this institution to provide for cooperative**  
16 **economic and community development among the district, the college, the local**  
17 **governmental subdivision, the state, and the owners of property in the district.**

1 Hereafter in this Section, the terms "college economic development district" or  
2 "district" refer to a district created pursuant to this Section. The college  
3 economic development district is a political subdivision of the state having all  
4 of the rights, powers, privileges, and immunities accorded by law and the  
5 Constitution of Louisiana to political subdivisions of the state, subject to the  
6 limitations provided in this Section.

7 B.(1) Boundaries for the Baton Rouge Community College Economic  
8 Development District. The Baton Rouge Community College Economic  
9 Development District, referred to in this Section as "BRCC EDD", generally  
10 encompasses an area within the city of Baton Rouge, Louisiana.

11 (2) Notwithstanding anything to the contrary in the property  
12 descriptions provided in Subparagraphs (a) and (b) of this Paragraph, whether  
13 specifically identified or not, no portion of the BRCC EDD shall include any  
14 tract of land that is used for residential purposes, except for hotels, motels, inns,  
15 or bed and breakfasts for temporary occupancy, in any form or fashion,  
16 including, without limitation, private or public homes, residences, housing,  
17 dwellings, apartments, studios, flats, townhomes, condominiums, cooperatives,  
18 residential rooms, residential beds, dormitories, student residences and housing,  
19 student apartments, fraternity houses, sorority houses, student residential  
20 quarters or other form or housing, as of January 24, 2026, individually and  
21 collectively "residential properties". All residential properties are deemed  
22 district exclusions. In the event that the description of the BRCC EDD set forth  
23 in Subparagraph (a) of this Paragraph includes any of the district exclusions,  
24 the district exclusion shall not be considered as a component of the BRCC EDD.

25 C.(1) The district shall be administered and governed by a board of  
26 commissioners, referred to in this Section as the "board".

27 (2) The board shall be comprised as follows:

28 (a) The highest executive officer of the college shall appoint four persons  
29 and shall serve as a member of the board and chairman of the board as long as

1 he is the highest executive officer of the college.

2 (b) Two of the members of the board shall be representatives from  
3 businesses within the district.

4 (3) Members shall serve five-year terms after initial terms as provided  
5 by the ordinance creating the district. The president shall serve as long as he is  
6 president of the university. Two members shall serve an initial term of two  
7 years, and two members shall serve an initial term of three years, as determined  
8 by lot at the first meeting of the board. Each member of the board shall  
9 continue to serve until reappointed or a successor is duly appointed. Any  
10 vacancy in the membership of the board shall be filled in the manner of the  
11 original appointment for the unexpired term. If an appointment to fill a vacancy  
12 is not made within sixty days, the board shall appoint an interim successor to  
13 serve until the position is filled by the appointing authority.

14 (4) Any member of the board may be removed by a three-fourths vote  
15 of the remaining membership of the board for cause, which may include failure  
16 to attend at least one-half of the meetings of the board in a two-year period.

17 (5) The members of the board shall serve without salary or per diem.  
18 The board may reimburse any member for reasonable, actual, and necessary  
19 expenses incurred in the performance of his duties pursuant to this Section.

20 (6) The board shall elect from its members a president, a vice president,  
21 a secretary, and a treasurer, whose duties shall be those common to these  
22 offices. At the option of the board, the offices of secretary and treasurer may be  
23 held by one person.

24 (7) The board shall meet in regular session at least once per year and  
25 shall also meet in special session as often as the president of the board convenes  
26 the board or upon the written request of at least three members. A majority of  
27 the members of the board shall constitute a quorum for the transaction of  
28 business. The board shall keep minutes of all meetings and shall make them  
29 available for inspection through the board's secretary or secretary-treasurer,

1 who shall also maintain the minute books and archives of the district. The  
2 monies, funds, and accounts of the district shall be in the official custody of the  
3 board.

4 (8) The domicile of the board shall be established by the board at a  
5 location within the district. The official journal of the district is the official  
6 journal of the parish where the domicile of the board is located.

7 D. The district, acting by and through its board, shall have and exercise  
8 all powers of a political subdivision necessary or convenient for the carrying out  
9 of its objects and purposes, including but not limited to the following:

10 (1) To sue and to be sued.

11 (2) To adopt, use, and alter at will a corporate seal.

12 (3) To acquire by gift, grant, or purchase all property, including rights-  
13 of-way, movable, immovable, or mixed, corporeal or incorporeal, or any interest  
14 therein.

15 (4) To enter into contracts for the purchase, acquisition, construction,  
16 and improvement of works and facilities necessary in connection with the  
17 purposes of the district.

18 (5) In its own name and on its own behalf to incur debt and to issue  
19 revenue bonds, special assessment bonds, certificates, notes, and other evidences  
20 of indebtedness and to levy and cause to be collected certain taxes as provided  
21 in this Section and as may be provided by general law.

22 (6) To regulate the imposition of fees and rentals charged by the district  
23 for its facilities and services rendered by it.

24 (7) To borrow money and pledge all or part of its revenues, leases, rents,  
25 or other advantages as security for the loans.

26 (8) To appoint officers, agents, and employees; prescribe their duties;  
27 and fix their compensation.

28 (9) To develop public improvement projects for the benefit of the  
29 respective college, either directly with the respective college or through one or

1 more private foundations or nonprofit corporations affiliated with the  
2 respective college, or both.

3 (10) To exercise any and all of the powers granted to an economic  
4 development district as if the district were an economic development district  
5 established pursuant to Part II of this Chapter, including but not limited to the  
6 powers of tax increment financing pursuant to R.S. 33:9038.33 and 9038.34 and  
7 the power to levy taxes within the district pursuant to R.S. 33:9038.39. The  
8 district shall exercise the powers in accordance with the provisions of Part II of  
9 this Chapter.

10 (11) To exercise any and all of the powers granted to a community  
11 development district as if the district were a community development district  
12 established pursuant to Chapter 27-B of this Title, including but not limited to  
13 the power to levy special assessments on property within the district pursuant  
14 to R.S. 33:9039.29. The district shall exercise the powers in accordance with the  
15 provisions of Chapter 27-B of this Title.

16 E.(1) It is expressly provided that any sales and use tax levied by the  
17 district or any subdistrict created by the district may exceed the limitation set  
18 forth by Article VI, Section 29(A) of the Constitution of Louisiana and shall be  
19 imposed, collected, and enforced subject to the terms of the resolution imposing  
20 the tax and the provisions of Chapter 2 of Subtitle II of Title 47 of the Louisiana  
21 Revised Statutes of 1950.

22 (2)(a) The district and any subdistrict created by the district may levy  
23 taxes or assessments of any type only after the board has adopted an  
24 appropriate resolution giving notice of its intention to levy the taxes or  
25 assessments. The resolution shall include a general description of the taxes or  
26 assessments to be levied. The district or subdistrict shall give notice of its  
27 intention by publication once per week for two weeks in the official journal of  
28 the district, the first publication to appear at least fourteen days before the  
29 public meeting of the board at which the board shall hear any objections to the

1 proposed taxes or assessments. The notice of intent so published shall state the  
2 date, time, and place of the public hearing.

3 (b) The taxes or assessments may be levied only after the board has  
4 called a special election submitting the proposition for the levy of the taxes or  
5 assessments to the qualified electors of the district or subdistrict, as applicable,  
6 and the proposition has received the favorable vote of a majority of the electors  
7 voting in the election. Any election held pursuant to this Section shall be  
8 conducted in accordance with the Louisiana Election Code and held on a date  
9 that corresponds with an election date provided by R.S. 18:402(A)(1) or (B)(1).  
10 However, if there are no qualified electors in the district or subdistrict, as  
11 applicable, as certified by the registrar of voters, no election is required, but the  
12 taxes or assessments shall not be levied unless approved by the governing  
13 authority of the local governmental subdivision.

14 (c) The powers and rights conferred by this Paragraph shall be in  
15 addition to the powers and rights conferred by any other general or special law.  
16 This Paragraph does and shall be construed to provide a complete and  
17 additional method for the levy of any taxes or assessments. No election,  
18 proceeding, notice, or approval shall be required for the levy of the taxes or  
19 assessments except as provided in this Paragraph.

20 F.(1) The district may create subdistricts as provided in this Subsection.  
21 The district shall publish notice of its intent to create a subdistrict in the official  
22 journal of the district. At least ten days after publication of the notice, the board  
23 shall conduct a public hearing on the question of creating the subdistrict.  
24 Thereafter, the board may designate one or more areas within the boundaries  
25 of the district as subdistricts of the district. Each subdistrict shall constitute a  
26 political subdivision of the state and shall be governed by the board. Each  
27 subdistrict shall have the same powers as the district and shall be given a  
28 suitable name as the board may designate. Hereafter in this Section, any  
29 reference to the district includes any subdistrict created by the district.

1           (2) The boundaries of a district may be changed in accordance with  
2           provisions of this Section dealing with the establishment of the original  
3           boundaries. If a district is expanded to include an area where qualified electors  
4           reside, no tax shall be collected in the added area unless the qualified electors  
5           of that added area approve the tax in accordance with Subparagraph (E)(2)(b)  
6           of this Section.

7           G.(1) The district may issue and sell from time to time bonds, notes,  
8           renewal notes, refunding bonds, interim certificates, certificates of indebtedness,  
9           certificates of participation, debentures, warrants, commercial paper, or other  
10           obligations or evidences of indebtedness to provide funds for and to fulfill and  
11           achieve its public purpose or corporate purposes, as set forth in this Section,  
12           including but not limited to the payment of all or a portion of the costs of a  
13           project, to provide amounts necessary for any corporate purposes, including  
14           necessary and incidental expenses in connection with the issuance of the  
15           obligations, the payment of principal and interest on the obligations of the  
16           district, the establishment of reserves to secure the obligations, and all other  
17           purposes and expenditures of the district incident to and necessary or  
18           convenient to carry out its public functions or corporate purposes, and any  
19           credit enhancement for the obligations.

20           (2) Except as may otherwise be provided by the board, all obligations  
21           issued by the district shall be negotiable instruments and payable solely from  
22           the revenues of the district as determined by the board, or from any other  
23           source that may be available to the district but shall not be secured by the full  
24           faith and credit of the state or the local governmental subdivision.

25           (3) Obligations shall be authorized, issued, and sold by a resolution or  
26           resolutions of the board. The bonds or obligations may be of the series; bear the  
27           date or dates; mature at the time or times; bear interest at the rate or rates,  
28           including variable, adjustable, or zero interest rates; be payable at the time or  
29           times; be in the denominations; be sold at the price or prices, at public or

1 private negotiated sale, after advertisement as is provided for in R.S. 39:1426;  
2 be in the form; carry the registration and exchangeability privileges; be payable  
3 at the place or places; be subject to the terms of redemption; and be entitled to  
4 the priorities on the income, revenue, and receipts of, or available to, the district  
5 as may be provided by the board in the resolution or resolutions providing for  
6 the issuance and sale of the bonds or obligations of the district.

7 (4) The obligations of the district shall be signed by the officers of the  
8 board by either manual or facsimile signatures as shall be determined by  
9 resolution or resolutions of the board and may have impressed or imprinted  
10 thereon the seal of the district or a facsimile thereof.

11 (5) Any obligations of the district may be validly issued, sold, and  
12 delivered, notwithstanding that one or more of the officers of the board signing  
13 the obligations, or whose facsimile signature or signatures may be on the  
14 obligations, shall have ceased to be the officer of the board at the time the  
15 obligations shall actually have been delivered.

16 (6) Obligations of the district may be sold in the manner and from time  
17 to time as may be determined by the board to be most beneficial, subject to  
18 approval of the State Bond Commission, and the district may pay all expenses,  
19 premiums, fees, or commissions which it may deem necessary or advantageous  
20 in connection with the issuance and sale thereof.

21 (7) The board may authorize the establishment of a fund or funds for the  
22 creation of a debt service reserve, a renewal and replacement reserve, or other  
23 funds or reserves as the board may approve with respect to the financing and  
24 operation of any project funded with the proceeds of the bonds and as may be  
25 authorized by any bond resolution, trust agreement, indenture of trust, or  
26 similar instrument or agreement pursuant to the provisions of which the  
27 issuance of bonds or other obligations of the district or subdistrict may be  
28 authorized.

29 (8) Any cost, obligation, or expense incurred for any of the purposes or

1 powers of the district specified in this Subsection shall be a part of the project  
2 costs and may be paid or reimbursed as such out of the proceeds of bonds or  
3 other obligations issued by the district; however, no portion of any state sales  
4 taxes made directly available to the district pursuant to an agreement with the  
5 state shall be used by the district to pay the costs of constructing or operating  
6 any privately owned hotel located within the district without the consent of the  
7 Joint Legislative Committee on the Budget or its successor.

8 (9) For a period of thirty days from the date of publication of the  
9 resolution authorizing the issuance of bonds hereunder, any persons in interest  
10 shall have the right to contest the legality of the resolution and the legality of the  
11 bond issue for any cause, after which time no one shall have any cause or right  
12 of action to contest the legality of the resolution or of the bonds authorized  
13 thereby for any cause whatsoever. If no suit, action, or proceeding is begun  
14 contesting the validity of the bond issue within thirty days, the authority to issue  
15 the bonds and to provide for the payment thereof and the legality thereof and  
16 all of the provisions of the resolution authorizing the issuance of the bonds, shall  
17 be conclusively presumed, and no court shall have authority to inquire into the  
18 matters.

19 (10) Neither the members of the board nor any person executing the  
20 bonds shall be personally liable for the bonds or be subject to any personal  
21 liability by reason of the issuance thereof. No earnings or assets of the district  
22 shall accrue to the benefit of any private persons. However, the limitation of  
23 liability provided for in this Paragraph shall not apply to any gross negligence  
24 or criminal negligence on the part of any member of the board or person  
25 executing the bonds.

26 (11) All obligations authorized to be issued by the district pursuant to the  
27 provisions of this Subsection, together with interest thereof, income therefrom,  
28 and gain upon the sale thereof shall be exempt from all state and local taxes.

29 (12) The state and all public officers; any parish, municipality, or other

1 subdivision or instrumentality of the state; any political subdivision; any bank,  
2 banker, trust company, savings bank and institution, building and loan  
3 association, savings and loan association, investment company, or any person  
4 carrying on a banking or investment business, any insurance company or  
5 business, insurance association, and any person carrying on an insurance  
6 business; and any executor, administrator, curator, trustee, and other fiduciary;  
7 and any retirement system or pension fund may legally invest any sinking funds  
8 monies; or other funds belonging to them or within their control in any bonds  
9 or other obligations issued by the district pursuant to the provisions of this  
10 Subsection, and the bonds or other obligations shall be authorized security for  
11 all public deposits. It is the purpose of this Section to authorize the persons,  
12 firms, corporations, associations, political subdivisions and officers, or other  
13 entities, public or private, to use any funds owned or controlled by them,  
14 including but not limited to sinking, insurance, investment, retirement,  
15 compensation, pension, and trust funds, and funds held on deposit, for the  
16 purchase of any bonds or other obligations of the district or subdistrict, and  
17 that the bonds shall be authorized security for all public deposits. However,  
18 nothing contained in this Section with regard to legal investments or security for  
19 public deposits shall be construed as relieving any person, firm, corporation, or  
20 other entity from any duty of exercising reasonable care in selecting securities.

21 H.(1) Each district and any subdistrict created by the college district may  
22 be the recipient of a sales or use tax increment which consist of that portion of  
23 the designated incremental sales or use tax collected each year on the sale at  
24 retail, the use, the lease or rental, the consumption and storage for use or  
25 consumption of tangible personal property, and on sales of services, all as  
26 defined in R.S. 47:301 et seq. or any other appropriate provision or provisions  
27 of law as amended.

28 (2) The sales or use tax increment may include hotel occupancy taxes,  
29 occupancy taxes, or similar taxes, or any combination of these taxes, levied upon

1 the use or occupancy of hotel rooms if so designated by the city of Baton Rouge,  
 2 parish of East Baton Rouge as the tax recipient entity, from taxpayers located  
 3 within a college economic development district and subdistrict which exceeds  
 4 the designated sales or use tax revenues and hotel occupancy taxes, occupancy  
 5 taxes, or similar taxes so designated that were collected in the year immediately  
 6 prior to the year in which the college economic development district and any  
 7 subdistrict was established.

8 I. The district shall dissolve and cease to exist upon the later to occur of  
 9 either one year after the date on which all loans, bonds, notes, and other  
 10 evidences of indebtedness of the district, including refunding bonds, are paid in  
 11 full as to both principal and interest or fifty years from the creation of the  
 12 district.

13 J. This Section, being necessary for the welfare of the state, the parish,  
 14 and its residents, shall be liberally construed to effect the purposes thereof.

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

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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## DIGEST

SB 282 Engrossed

2026 Regular Session

Barrow

Proposed law provides for the creation of an economic development district that includes property owned by Baton Rouge Community College ("the district"). The purpose of such a district is to provide for cooperative economic and community development among the district, the colleges, the parish or municipal governing authority, the state, and the owners of property in the district.

Proposed law provides that such a district is governed by a board of commissioners, comprised as follows:

- (1) The highest executive officer of the college.

- (2) Four persons appointed by the highest executive officer of the college.

Proposed law provides that two of the members of the board shall be representatives from business within the district.

Proposed law provides that commissioners serve five-year terms, with vacancies filled in the manner of the original appointment. Provides that the president shall serve as long as he is president of the university. Two members shall serve an initial term of two years, and two members shall serve an initial term of three years, as determined by lot at the first meeting of the board. However, if an appointment to fill a vacancy is not made within 60 days, the board shall appoint an interim successor to serve until the position is filled by the appointing authority. Authorizes removal of a commissioner for cause by a 3/4 vote of the board. Provides that commissioners serve without compensation but authorizes reimbursement of expenses.

Proposed law provides that the official journal of such a district is the official journal of the parish where the domicile of the board is located. Provides that a district created pursuant to proposed law is a political subdivision of the state and has the powers of a political subdivision. Provides that such powers include the power:

- (1) To develop public improvement projects for the benefit of the respective college, either directly with the respective college or through one or more private foundations or nonprofit corporations affiliated with the respective college, or both.
- (2) To exercise the powers granted to an economic development district established pursuant to present law. (Present law authorizes such a district to utilize tax increment financing. Further authorizes a district to levy ad valorem taxes up to five mills, sales taxes up to 2%, and hotel occupancy taxes up to 2%, all subject to voter approval unless there are no voters in the district.)
- (3) To exercise the powers granted to a community development district established pursuant to present law. (Present law authorizes such a district to finance, construct, and operate various public facilities and authorizes the levy of special property assessments, based on proportionate benefit from the facility, to fund such activities.)

Proposed law provides procedures for the levy of any tax or assessment, including a requirement for voter approval unless there are no voters in the district. If a district is expanded to include an area where qualified electors reside, proposed law prohibits collection of a tax in the added area unless the qualified electors of that added area approve the tax.

Proposed law authorizes such a district to create subdistricts which are governed by the board of commissioners and have the same powers as the district.

Proposed law provides that the district and any subdistrict created by such district may be the recipient of a sales or use tax increment which consist of that portion of the designated incremental sales or use tax collected each year on the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property, and on sales of services.

Proposed law provides that the sales or use tax increment may include hotel occupancy taxes, occupancy taxes, or similar taxes, or any combination of such taxes, levied upon the use or occupancy of hotel rooms if so designated by the city of Baton Rouge, parish of East Baton Rouge as the tax recipient entity, from taxpayers located within a college economic development district and subdistrict which exceeds the designated sales or use tax revenues and hotel occupancy taxes, occupancy taxes, or similar taxes so designated that were collected in the year immediately prior to the year in which the college economic development district and any subdistrict was established.

Proposed law authorizes the district to issue bonds and to otherwise incur debt. Provides requirements and procedures therefor.

Proposed law provides that such a district shall dissolve and cease to exist upon the later to occur of either one year after the date on which all debt of the district is paid in full or 50 years from the creation of the district.

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

(Adds R.S. 33:9038.82)