The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Thomas L. Tyler.

DIGEST

Present law provides that the Vermilion Parish Tourist Commission levy and collect an additional three percent tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities without a vote of the people. Proposed law retains these provisions.

Proposed law provides that 1/3 of the proceeds of the tax be dedicated for the promotion and marketing of tourism within the jurisdiction of the commission.

Present law provides that 2/3 of the proceeds of the tax be allocated as follows:

(i) 28.5% to the city of Abbeville.

(ii) 23.5% to the city of Kaplan.

(iii) 14% to the North Vermilion Youth Athletic Association.

(iv) 8% to the town of Delcambre.

(v) 8% to the town of Erath.

(vi) 8% to the town of Gueydan.

(vii) 5% to the village of Maurice.

(viii) 5% to the Vermilion Parish Police Jury.

Requires that at least 75% of the allocations listed above be used to provide funds to any qualified nonprofit youth recreation organization within the territorial jurisdiction of the governmental entity which agrees to enter into a cooperative endeavor with the governmental entities agreeing to use such funds for purposes of youth recreation. Requires that the revenue allocated to each governmental entity be distributed to the qualified nonprofit youth recreation organizations on a pro-rata basis, based upon the number of youth participating in recreational programs of the organization compared to the total number of youth participating in programs of all the qualified nonprofit youth recreation organizations receiving funds from the governmental entity and authorizes that the remaining funds to be used for youth recreation purposes as determined by each entity. Defines a "qualified nonprofit youth recreation organizations" as an organization whose primary function is related to youth recreation purposes and is recognized by the IRS as entitled to exemption under §501(c)(3) of the Internal Revenue Code with some exclusions for defaults by the organization and defines "youth recreation purposes." Provides that 1/3 of the monies collected be dedicated for the promotion of tourism, including advertisements

promoting festivals and other events within the parish and authorizes the use of these monies capital outlay purposes.

Proposed law retains these provisions.

Effective August 15, 2011.

(Amends R.S. 33:4574.1.1(Q))