The original instrument was prepared by Thomas L. Tyler. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

DIGEST

Perry (SB 106)

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Proposed law provides that the additional tax levied by the commission may be repealed upon a simple majority of the entities adopting an ordinance or resolution after July 1, 2011 repealing the tax pursuant to present law. Any unused monies collected by the commission prior to the repeal of the tax shall be allocated pursuant to present law.

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

(Amends R.S. 33:4574.1.1(Q), as amended by Act 20 of 2011 First Extraordinary Session)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill.

1. Provides for the repeal of a tax levied by the Vermilion Parish Tourist Commission.

2. Provides for the allocation of unused funds by the Vermilion Parish Tourist Commission.

3. Adds emergency effective date.