

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 326 by Representative Barras

TAX/HOTEL OCCUPANCY: Authorizes the city of Youngsville to levy a hotel occupancy tax and provides for a grants program from funds in the Lafayette Parish Visitor Enterprise Fund

Synopsis of Senate Amendments

1. Adds provisions relative to the Lafayette Parish Visitor Enterprise Fund including proposed law provisions for a grant program in Lafayette Parish for museums and tourism and a committee to administer the program.
2. Adds provision for effective date of July 1, 2013.

Digest of Bill as Finally Passed by Senate

Proposed law authorizes the governing authority of Youngsville (Lafayette Parish), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund the construction, maintenance, and operation of a multipurpose community center, economic development, and tourism.

Present law provides for the dedication of the avails of the state sales tax on hotel/motel occupancy in Lafayette Parish into the Lafayette Parish Visitor Enterprise Fund. Requires that most of the money in the fund be used for planning, development, or capital improvements at or adjacent to the Cajundome site in Lafayette and for debt service associated with such improvements. Proposed law retains present law.

Present law provides that, after meeting obligations, \$200,000 from the fund shall be paid to the Lafayette Parish Visitors Bureau for museum purposes and for acquisitions related to tourism.

Proposed law provides instead that the \$200,000 shall be paid to the Lafayette Parish Convention and Visitors Commission for the purpose of funding a grant program benefitting museums located in Lafayette Parish and tourism in Lafayette Parish, specifically including the restoration of historic sites and buildings located in Lafayette Parish.

Proposed law provides that the conventions and visitors commission shall distribute such funds as grants to local government agencies and nonprofit organizations awarded on a competitive basis. Each successful applicant for funding shall supplement grant funds with a 100% match from other sources, at least 50% of which shall be a cash match. Creates a committee to administer the grant program. The committee is comprised as follows:

- (1) The executive director of the Lafayette Convention and Visitors Commission, who shall serve as chair of the committee.
- (2) One member appointed by the city-parish president of Lafayette.
- (3) One member appointed by the president of the University of Louisiana at Lafayette.

- (4) One member appointed by each member of the Louisiana House of Representatives who represents House District No. 31, 39, 43, 44, or 45.
- (5) One member appointed by each member of the Louisiana Senate who represents Senate District No. 23 or 24.

Proposed law requires that the committee establish policies and guidelines for grant eligibility, match eligibility, submission of applications, evaluation and awarding of grants, a monitoring process, penalties for failure to meet performance obligations, and any other matters necessary for the administration of the program. Provides that at the end of a fiscal year, any funding not allocated in grants or grant funds returned in closing out a grant award shall be deposited in the Lafayette Parish Visitor Enterprise Fund and considered part of the following year's avails. Provides that appointed members of the committee shall serve without compensation.

Effective July 1, 2013.

(Amends R.S. 47:302.18(B), 322.28(A), and 332.9(A); Adds R.S. 47:338.211; Repeals 47:322.28(B), (C), and (D) and 332.9(B))