

Regular Session, 2008

SENATE BILL NO. 618

BY SENATOR MCPHERSON

TAX/SALES. Redistributes certain state sales taxes collected on hotel occupancy in Rapides Parish. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:302.30(A) and 322.32(A) and to repeal R.S. 47:302.30 (B)(3),  
3 relative to the disposition of certain state sales tax collections in Rapides Parish; to  
4 delete the Pineville Economic Development Fund and rededicate and transfer its  
5 funds to the Alexandria/Pineville Area Convention and Visitors Bureau; and to  
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:302.30(A) and 322.32(A) are hereby amended and reenacted to  
9 read as follows:

10 §302.30. Disposition of certain collections in Rapides Parish

11 A. The avails of the tax imposed by this Chapter for the sale of services as  
12 defined in R.S. 47:301(14)(a) in Rapides Parish under the provisions of R.S.  
13 47:302(C) shall be credited to the Bond Security and Redemption Fund, and after a  
14 sufficient amount is allocated from that fund to pay all the obligations secured by the  
15 full faith and credit of the state which become due and payable within any fiscal  
16 year, the treasurer shall pay fifty percent of the remainder of such funds into a  
17 special fund which is hereby created in the state treasury and designated as the

1 "Rapides Parish Economic Development Fund", ~~twenty-five~~ **and fifty** percent into  
 2 a special fund which is hereby created in the state treasury and designated as the  
 3 "Alexandria/Pineville Area Tourism Fund" ~~and twenty-five percent into a special~~  
 4 ~~fund which is hereby created in the state treasury and designated as the "Pineville~~  
 5 ~~Economic Development Fund".~~

6 \* \* \*

7 §322.32. Disposition of certain collections in Rapides Parish

8 A. The avails of the tax imposed by this Chapter from the sale of services as  
 9 defined in R.S. 47:301(14)(a) in Rapides Parish under the provisions of R.S.  
 10 47:321(C) and 322 shall be credited to the Bond Security and Redemption Fund, and  
 11 after a sufficient amount is allocated from that fund to pay all the obligations secured  
 12 by the full faith and credit of the state which became due and payable within any  
 13 fiscal year, the treasurer shall pay twenty-five percent of the remainder of such funds  
 14 into a special fund in the state treasury designated as the "Rapids Parish Economic  
 15 Development Fund", ~~twenty-five~~ **fifty** percent into a special fund in the state treasury  
 16 designated as the "Alexandria/Pineville Area Tourism Fund", ~~twenty-five percent to~~  
 17 ~~the Pineville Economic Development Fund created pursuant to R.S. 47:302.30 to be~~  
 18 ~~subject to the provisions of and used as provided in R.S. 47:302.30;~~ and twenty-five  
 19 percent into a special fund in the state treasury designated as the "Rapids Parish  
 20 Coliseum Fund".

21 \* \* \*

22 Section 2. A. The provisions of this Act shall apply to Fiscal Year 2007-2008 and  
 23 fiscal years thereafter.

24 B. The money in the Pineville Economic Development Fund shall be transferred to  
 25 the Alexandria/Pineville Area Tourism Fund on the effective date of this Act to be used as  
 26 provided for in R.S. 47:302.30(B)(2).

27 Section 3. R.S. 47:302.30(B)(3) is hereby repealed.

28 Section 4. This Act shall become effective upon signature by the governor or, if not  
 29 signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
3 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 Riley Boudreaux.

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#### DIGEST

Proposed law changes the dedication of state sales taxes collected on hotel/motel rooms in Rapides Parish so that the 25% of 2 pennies of the tax and 25% of one penny of the tax formerly going to the Pineville Economic Development Fund is transferred instead to the Alexandria/Pineville Area Tourism Fund so that its share increases from 25% of the 2 pennies to 50% and from 25% of the one penny to 50%. In addition, the Pineville Economic Development Fund is deleted and its funds transferred to the Alexandria/Pineville Area Tourism Fund.

Specifies that the provisions of proposed law apply to FY 2007-2008 and fiscal years thereafter.

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

(Amends R.S. 47:302.30(A) and 322.32(A); repeals R.S. 47:302.30(B)(3))