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 DIGEST

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SB 227 Engrossed

2017 Regular Session

Barrow

Proposed law creates the Bethany Convention Center Development District in East Baton Rouge Parish as a special taxing district and political subdivision of the state.

Proposed law provides that the purpose of the district is to provide for cooperative economic development in order to provide for the redevelopment of, and dramatic improvement to, the property within the district located in the city of Baker.

Proposed law provides that the district is governed by a six-member board of commissioners. All members shall constitute a quorum for the transaction of business. The commissioners shall be:

- (1) The mayor of the city of Baker, or his designee.
- (2) Each council member of the Baker City Council.

Proposed law provides the general rights and powers of the district and its board of commissioners.

Proposed law authorizes the district to exercise the power of tax increment financing including ad valorem tax increment financing and sales tax increment financing and to levy sales taxes or hotel occupancy taxes in an amount as may be determined by the board with the approved written consent of the owners of immovable property in the district.

Proposed law provides that the aggregate tax rates of the sales tax and occupancy tax must be at least equal to the aggregate rate of all sales and occupancy taxes within the city-parish. In addition, the taxes levied are deemed to supersede other local sales and occupancy taxes if the taxes:

- (1) Do not secure bonds.
- (2) Have not been dedicated by other law or by proposition approved by electors.
- (3) Are not based on a per person basis.
- (4) Is not the occupancy tax authorized by present law relating to Visit Baton Rouge.

Proposed law authorizes the district to use hotel and sales tax incremental financing or other financing pledging the revenues of the district. Provides relative to publishing requirements for certain actions by the board. Prohibits a court from inquiring into board action relative to adoption of ordinances or resolutions or pledge of tax increments after 30 days after publication unless a claim has been filed prior to the end of the 30-day period.

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

(Adds R.S. 33:9038.71)

Summary of Amendments Adopted by Senate

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

1. Increases the board membership from three to six.

2. Adds Baker City Hall as another option of domicile for the board.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the engrossed bill:

1. Make technical changes, including deleting a reference to the payment of a food and beverage tax by certain persons.