

ACT No. 14

2016 First Extraordinary Session

HOUSE BILL NO. 39

BY REPRESENTATIVES STOKES, BAGNERIS, AND WILLMOTT

1 AN ACT

2 To amend and reenact R.S. 47:551, relative to automobile rental tax; to levy an automobile
3 rental tax; to provide for collection and distribution of the tax; to provide for certain
4 definitions; to authorize promulgation of rules; to provide for an effective date; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:551 is hereby amended and reenacted to read as follows:

8 §551. Imposition of tax

9 A. There is hereby levied ~~for the period from August 1, 1990 through June~~
10 ~~30, 2012~~, a state tax of two and one-half percent and a local tax of one-half of one
11 percent of the gross proceeds derived from the lease or rental of an automobile
12 pursuant to an automobile rental contract, less any sales and use tax included in such
13 contract. The tax shall be in addition to any tax, fee, or license imposed directly or
14 indirectly. The tax shall not apply to any automobile rented by an insurance
15 company as a replacement vehicle for a policyholder or by an automobile dealer as
16 a replacement vehicle while a customer's vehicle is being serviced or repaired, nor
17 shall the tax apply to any individual or business who rents a vehicle as a replacement
18 vehicle while his vehicle is being repaired if the individual presents to the renter
19 upon return of the rented vehicle a copy of the repair or service invoice.

20 B. The tax shall be payable to the secretary of the Department of Revenue.
21 The tax shall be collected and payment enforced pursuant to the provisions of
22 Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 insofar
23 as such provisions are not in conflict with this Section. The secretary is authorized

1 to promulgate rules and regulations necessary for the proper administration and
 2 enforcement of this Chapter.

3 C. For purposes of this Chapter "automobile rental contract" shall mean all
 4 agreements for the rental of an automobile without a driver designated to carry less
 5 than nine passengers and whose primary purpose is not the transport of freight or
 6 goods, for a period of not more than twenty-nine calendar days. Rental agreements
 7 for a period of more than twenty-nine calendar days shall not be subject to the tax,
 8 unless the actual period of the rental agreement is less than twenty-nine days as a
 9 result of the exercise of a cancellation clause.

10 D.(1) The local tax as provided in Subsection A of this Section shall be
 11 remitted to the secretary of the Department of Revenue who shall collect said tax as
 12 an agent of local government. The secretary may assess a collection fee, not to
 13 exceed one-half of one percent of the proceeds of the tax, as reimbursement for the
 14 actual cost of collection.

15 (2) The secretary shall distribute monthly the proceeds of the tax to the
 16 central local sales and use tax collector or, if none, the parish governing authority.
 17 The central local sales and use tax collector or governing authority shall distribute
 18 at no charge the tax proceeds received from the secretary to each political
 19 subdivision in the parish which levies a sales and use tax in accordance with each
 20 such political subdivision's pro rata share of local sales and use tax receipts collected
 21 to the total of all such taxes collected within the parish.

22 (3) The local tax as provided in Subsection A of this Section which is
 23 collected in Jefferson Parish shall be distributed as follows:

24 (a) One-third of the tax shall be distributed to the city of Kenner for arts and
 25 recreation.

26 (b) ~~Two-thirds of the tax shall be distributed to the Jefferson Performing Arts~~
 27 ~~Society for programs on the east and west bank and one-third of that amount shall~~
 28 ~~be distributed to the Westwego Performing Arts Center.~~ One-third of the tax shall
 29 be distributed to the city of Westwego for promotion of the Westwego Performing
 30 Arts Center, including events and programs.

1 (c) One-third of the tax shall be distributed to Jefferson Parish and dedicated
 2 in equal shares to:

3 (i) Capital improvements and maintenance of Lafriener Park.

4 (ii) Maintenance and litter abatement of the Westbank Expressway in
 5 unincorporated Jefferson Parish.

6 (iii) Maintenance, operation, and promotion of events at the Jefferson Parish
 7 Arts Center.

8 (4)(a) The local tax as provided in Subsection A of this Section which is
 9 collected in Orleans Parish shall be distributed for road repairs and beautification
 10 projects.

11 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph,
 12 the local tax as provided in Subsection A of this Section which is collected in
 13 Orleans Parish shall be distributed as follows:

14 (i) Twenty-five percent to the Downtown Development District of New
 15 Orleans; and

16 (ii) Seventy-five percent to the New Orleans Council on Aging.

17 (5) The local tax as provided in Subsection A of this Section that is collected
 18 in Bossier Parish shall be distributed to the Bossier Parish Council on Aging.

19 (6) The local tax as provided in Subsection A of this Section that is collected
 20 in Caddo Parish shall be distributed as follows:

21 (a) Eighty percent of the tax shall be distributed to Louisiana State
 22 University and Agricultural and Mechanical College Medical School at Shreveport.

23 (b) Twenty percent of the tax shall be distributed to the Caddo Parish
 24 Council on Aging.

25 (7) The local tax as provided in Subsection A of this Section that is collected
 26 in Calcasieu Parish shall be distributed to Airport District Number One of Calcasieu
 27 Parish for the maintenance and operation of the Lake Charles Regional Airport.

28 (8) The local tax as provided in Subsection A of this Section that is collected
 29 in East Baton Rouge Parish shall be distributed as follows:

30 (a) Forty percent to the East Baton Rouge Council on Aging.

1 (b) Forty percent to Capital Area Human Services.

2 (c) Twenty percent to the Arts Council of Greater Baton Rouge for its
3 operations and programs.

4 (9) The local tax provided in Subsection A of this Section which is collected
5 in Lafourche Parish shall be distributed to the Special Education District No. 1.

6 (10) The local tax provided in Subsection A of this Section, which is
7 collected in Terrebonne Parish shall be distributed as follows:

8 (a) One third of the tax shall be distributed to the Houma Downtown
9 Development Corporation.

10 (b) One third of the tax shall be distributed to the South Louisiana Wetlands
11 Discovery Center.

12 (c) One third of the tax shall be distributed to the Terrebonne ARC.

13 (11) The local tax provided in Subsection A of this Section which is
14 collected in St. Mary Parish shall be distributed to the St. Mary Parish Council on
15 Aging.

16 (12) The local tax provided in Subsection A of this Section, which is
17 collected in West Carroll Parish shall be distributed to the West Carroll Council on
18 Aging.

19 (13) The local tax provided in Subsection A of this Section, which is
20 collected in East Carroll Parish shall be distributed to the East Carroll Council on
21 Aging.

22 (14) The local tax provided in Subsection A of this Section, which is
23 collected in Madison Parish shall be distributed to the Madison Council on Aging.

24 (15) The local tax provided in Subsection A of this Section, which is
25 collected in Richland Parish shall be distributed to the Richland Council on Aging.

26 (16) The local tax provided in Subsection A of this Section, which is
27 collected in Morehouse Parish shall be distributed to the Morehouse Council on
28 Aging.

1 (17) The local tax provided in Subsection A of this Section, which is
2 collected in Ouachita Parish shall be distributed half each to the Ouachita Council
3 on Aging and the West Ouachita Senior Center.

4 (18) The local tax provided in Subsection A of this Section, which is
5 collected in Union Parish shall be distributed to the Union Council on Aging.

6 (19) The local tax provided in Subsection A of this Section, which is
7 collected in Lincoln Parish shall be distributed to the Lincoln Council on Aging.

8 (20) The local tax provided in Subsection A of this Section, which is
9 collected in Jackson Parish shall be distributed to the Jackson Council on Aging.

10 (21) The local tax provided in Subsection A of this Section, which is
11 collected in Winn Parish shall be distributed to the Winn Council on Aging.

12 (22) The local tax provided in Subsection A of this Section, which is
13 collected in Grant Parish shall be distributed to the Grant Council on Aging.

14 (23) The local tax provided in Subsection A of this Section, which is
15 collected in Rapides Parish shall be distributed to the Rapides Council on Aging.

16 (24) The local tax provided in Subsection A of this Section, which is
17 collected in Caldwell Parish shall be distributed to the Caldwell Council on Aging.

18 Section 2. This Act shall become effective April 1, 2016.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____