



1 automobile pursuant to an automobile rental contract, less any sales and use tax  
 2 included in such contract. The tax shall be in addition to any tax, fee, or license  
 3 imposed directly or indirectly.

4 (b) The tax shall be levied only after the question of its levy has been  
 5 approved by a majority of the registered voters of the district who vote on the  
 6 proposition authorizing the tax at an election held for that purpose in accordance  
 7 with the Louisiana Election Code. The election on the question of the levy of the tax  
 8 shall be held at the same time as a regularly scheduled election in the parish creating  
 9 the district.

10 (c) The tax shall not apply to any automobile rented by an insurance  
 11 company as a replacement vehicle for a policyholder or by an automobile dealer as  
 12 a replacement vehicle while a customer's vehicle is being serviced or repaired, nor  
 13 shall the tax apply to any individual or business who rents a vehicle as a replacement  
 14 vehicle while his vehicle is being repaired if the individual presents to the renter  
 15 upon return of the rented vehicle a copy of the repair or service invoice.

16 (2) For purposes of this Section "automobile rental contract" shall mean all  
 17 agreements for the rental of an automobile without a driver designated to carry less  
 18 than nine passengers for a period of not more than twenty-nine calendar days. Rental  
 19 agreements for a period of more than twenty-nine calendar days shall not be subject  
 20 to the tax, unless the actual period of the rental agreement is less than twenty-nine  
 21 days as a result of the exercise of a cancellation clause.

22 C.(1) The avails of the tax in East Baton Rouge Parish shall be distributed  
 23 as follows:

24 (a) Forty percent to the Arts Council of Greater Baton Rouge for its  
 25 operations and programs.

26 (b) Fifteen percent to the Shaw Center for the Arts.

27 (c) Fifteen percent to the general fund of the parish of East Baton Rouge, city  
 28 of Baton Rouge.

29 (d) Fifteen percent to the general fund of the East Baton Rouge Parish  
 30 Sheriff's Office.

1                   (e) Fifteen percent to the general fund of the East Baton Rouge District  
2                   Attorney's Office.

3                   (2) The avails of the tax in Ouachita Parish shall be distributed as follows:

4                   (a) Fifty percent to the general fund of the parish.

5                   (b) Twenty percent to Score.

6                   (c) Twenty percent to the parish council on aging.

7                   (d) Ten percent to the food bank of Ouachita.

8                   (3) The avails of the tax in Rapides Parish shall be distributed as follows:

9                   (a) Fifty percent to the parish council on aging.

10                  (b) Fifty percent to the Food Bank of Central Louisiana.

11                  D. The parish governing authority shall prescribe in the ordinance creating  
12                  the district any other purposes of the district. The parish and the district may enter  
13                  into a cooperative endeavor agreement providing for cooperative efforts to exercise  
14                  any authorized governmental function of the parish.

15                  Section 2. This Act shall become effective upon signature by the governor or, if not  
16                  signed by the governor, upon expiration of the time for bills to become law without signature  
17                  by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
18                  vetoed by the governor and subsequently approved by the legislature, this Act shall become  
19                  effective on the day following such approval.

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_