

SENATE BILL NO. 350

BY SENATORS MURRAY AND MORRELL AND REPRESENTATIVES ARNOLD
AND WESLEY BISHOP

1 AN ACT

2 To amend and reenact R.S. 47:551(A) and (D)(3) and (4) and to enact R.S. 47:551(D)(5)
3 through (8), relative to local taxes; to authorize the levy and collection of a local tax
4 on the gross proceeds derived from the lease or rental of an automobile pursuant to
5 an automobile rental contract if approved by the registered voters of the parish; to
6 provide for certain distribution of proceeds; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:551(A) and (D)(3) and (4) are hereby amended and reenacted and
9 R.S. 47:551(D)(5) through (8) are hereby enacted to read as follows:

10 §551. Imposition of tax

11 A.(1) Beginning July 1, 2012, there is hereby levied, subject to the
12 provisions of Paragraph (2) of this Subsection, ~~for the period from August 1, 1990~~
13 ~~through June 30, 2012, a state tax of two and one-half percent and a local tax of one-~~
14 ~~half of one~~ three percent of the gross proceeds derived from the lease or rental of an
15 automobile pursuant to an automobile rental contract, less any sales and use tax
16 included in such contract. The tax shall be in addition to any tax, fee, or license
17 imposed directly or indirectly. The tax shall not apply to any automobile rented by
18 an insurance company as a replacement vehicle for a policyholder or by an
19 automobile dealer as a replacement vehicle while a customer's vehicle is being
20 serviced or repaired, nor shall the tax apply to any individual or business who rents
21 a vehicle as a replacement vehicle while his vehicle is being repaired if the
22 individual presents to the renter upon return of the rented vehicle a copy of the repair
23 or service invoice.

24 (2) The tax shall be collected in a parish only after the question of its

1 collection has been approved by a majority of the registered voters of the parish
 2 who vote on the proposition authorizing the tax at an election held for that
 3 purpose in accordance with the Louisiana Election Code. The election on the
 4 question of the collection of the tax in the parish shall be held at the same time
 5 as a regularly scheduled election in the parish.

6 * * *

7 D. * * *

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

10 (a) One-third of the tax ~~total taxes~~ **total taxes** shall be distributed to the city of Kenner
 11 for arts and recreation.

12 (b) ~~Two-thirds of the tax shall be distributed to the Jefferson Performing Arts~~
 13 ~~Society for programs on the east and west bank and one-third of that amount shall~~
 14 ~~be distributed to the Westwego Performing Arts Center. total taxes collected shall~~
 15 **be disbursed as follows:**

16 **(i) Four-twelfths to the Westwego Performing Arts Center.**

17 **(ii) Three-twelfths to the Jefferson Performing Arts Society for**
 18 **programs on the east and west bank.**

19 **(iii) Two-twelfths to the Gretna Cultural Center for the Arts.**

20 **(iv) All remaining monies shall be deposited into a dedicated funding**
 21 **account to be used exclusively for the operation, administration, and**
 22 **maintenance of cultural facilities in unincorporated areas of Jefferson Parish.**

23 (4) The local tax as provided in Subsection A of this Section which is
 24 collected in Orleans Parish shall be distributed for road repairs, and beautification
 25 projects, **and to the Orleans Parish Council on Aging to be used for Senior**
 26 **Centers.**

27 **(5) The avails of the local tax as provided for in Subsection A of this**
 28 **Section collected in Calcasieu Parish shall be distributed as follows:**

29 **(a) One-sixth of the tax shall be distributed to political subdivisions in**
 30 **the parish as provided for in Paragraph (2) of this Subsection.**

1 **(b) Five-sixths of the tax shall be distributed to Airport District No. 1 of**
2 **Calcasieu Parish for the maintenance and operation of the Lake Charles**
3 **Regional Airport.**

4 **(6) The avails of the local tax as provided for in Subsection A of this**
5 **Section collected in Lafayette Parish shall be distributed as follows:**

6 **(a) One-sixth of the tax shall be distributed to political subdivisions in**
7 **the parish as provided for in Paragraph (2) of this Subsection.**

8 **(b) One-sixth of the tax shall be distributed to the North Lafayette**
9 **Redevelopment Authority to be used solely for the redevelopment and**
10 **promotion of business and industry in the North Lafayette area.**

11 **(c) Four-sixths of the tax shall be distributed to the Lafayette Airport**
12 **Commission for the maintenance and operation of the Lafayette Regional**
13 **Airport.**

14 **(7) The avails of the local tax as provided for in Subsection A of this**
15 **Section which is collected in East Baton Rouge Parish shall be distributed as**
16 **follows:**

17 **(a) Forty percent to the Arts Council of Greater Baton Rouge for its**
18 **operations and programs.**

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

20 **(c) Fifteen percent to the general fund of the parish of East Baton Rouge.**

21 **(d) Fifteen percent to the general fund of the East Baton Rouge Parish**
22 **Sheriff's Office.**

23 **(e) Fifteen percent to the general fund of the East Baton Rouge Parish**
24 **District Attorney's Office.**

25 **(8) The avails of the local tax as provided for in Subsection A of this**
26 **Section which is collected in Caddo Parish shall be distributed each fiscal year**
27 **as follows:**

28 **(a) To the governing authority of the city of Shreveport, two hundred**
29 **thousand dollars.**

30 **(b) The money remaining after the distribution provided for in this**

