Regular Session, 2012 SENATE BILL NO. 600 BY SENATOR PERRY

ACT No. 673

| 1 | AN ACT |
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| 2 | To amend and reenact R.S. 33:4574.1.1(Q)(1), and to enact R.S. 33:4574.1.1(Q)(2)(g) and |
| 3 | (3), relative to the tax upon occupancy on hotel rooms, motel rooms, and camping |
| 4 | facilities; to terminate the tax upon occupancy on hotel rooms, motel rooms, and |
| 5 | camping facilities levied and collected by the Vermilion Parish Tourist Commission |
| 6 | for the purpose of funding recreation programs for youth; to authorize the tourist |
| 7 | commission to levy and collect an additional two percent tax for certain purposes, |
| 8 | subject to voter approval; and to provide for related matters. |
| 9 | Notice of intention to introduce this Act has been published. |
| 10 | Be it enacted by the Legislature of Louisiana: |
| 11 | Section 1. R.S. 33:4574.1.1(Q)(1) is hereby amended and reenacted and R.S. |
| 12 | 33:4574.1.1(Q)(2)(g) and (3) are hereby enacted to read as follows: |
| 13 | §4574.1.1. Occupancy taxes levied by the commissions |
| 14 | * * * |
| 15 | Q.(1)(a) Notwithstanding any other law to the contrary and except as |
| 16 | provided in Subparagraph (b) of this Paragraph, the Vermilion Parish Tourist |
| 17 | Commission shall levy and collect an additional tax of three percent upon the |
| 18 | occupancy of hotel rooms, motel rooms, and overnight camping facilities within the |
| 19 | jurisdiction of the commission. The tax shall be levied without a vote of the people |
| 20 | by ordinance adopted by the governing authority of the tourist commission. The |
| 21 | percentage rate provided in this Subsection shall be in addition to any other |
| 22 | percentage authorized by law. |
| 23 | (b)(i) The tax authorized in Subparagraph (a) of this Paragraph shall |
| 24 | terminate on December 31, 2012. |
| 25 | (ii) The tourist commission may levy and collect a tax upon the |
| 26 | occupancy of hotel rooms, motel rooms, and overnight camping facilities within |

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| 1 | the parish on or after January 1, 2013, subject to approval by a majority of the |
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| 2 | electors in the parish who vote thereon in an election held for that purpose. The |
| 3 | tax shall not exceed two percent of the rent or fee charged for such occupancy. |
| 4 | <u>The tax shall be allocated in accordance with the provisions of Paragraph (3) of</u> |
| 5 | this Subsection. |
| 6 | (2)(a) * * * * |
| 7 | (g) The provisions of this Paragraph shall terminate on December 31, |
| 8 | <u>2012.</u> |
| 9 | (3)(a) Notwithstanding any other provision of law to the contrary, |
| 10 | effective January 1, 2013, one-half of the monies collected by the Vermilion |
| 11 | Parish Tourist Commission from the levy of the additional two percent tax on |
| 12 | the occupancy of hotel rooms, motel rooms, and overnight camping facilities as |
| 13 | authorized by law, shall be used to fund recreation programs for all youth in |
| 14 | Vermilion Parish. The commission shall enter into a cooperative endeavor with |
| 15 | the governing authority of Vermilion Parish and each entity provided for in this |
| 16 | Subparagraph to provide for the allocation of revenue collected for such |
| 17 | purposes. The revenue collected for purposes of this Subparagraph shall be |
| 18 | allocated as follows: |
| 19 | (i) Twenty-eight and one-half percent shall be allocated to the city of |
| 20 | Abbeville. |
| 21 | (ii) Twenty-three and one-half percent shall be allocated to the city of |
| 22 | Kaplan. |
| 23 | (iii) Fourteen percent shall be allocated to the North Vermilion Youth |
| 24 | Athletic Association. |
| 25 | (iv) Eight percent shall be allocated to the town of Delcambre. |
| 26 | (v) Eight percent shall be allocated to the town of Erath. |
| 27 | (vi) Eight percent shall be allocated to the town of Gueydan. |
| 28 | (vii) Five percent shall be allocated to the village of Maurice. |
| 29 | (viii) Five percent shall be allocated to the Vermilion Parish Police Jury. |
| 30 | (b) Any revenue collected by the Vermilion Parish Tourist Commission |

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| 1 | to fund athletic programs for all youth in Vermilion Parish and not expended |
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| 2 | prior to the effective date of this Subparagraph shall be used to fund recreation |
| 3 | programs in Vermilion Parish as provided in Subparagraph (c) of this |
| 4 | Paragraph. |
| 5 | (c)(i) A minimum of seventy-five percent of the revenue allocated to the |
| 6 | governmental entities pursuant to Subparagraph (a) of this Paragraph shall be |
| 7 | used by each governmental entity to provide funds to any qualified nonprofit |
| 8 | youth recreation organization within the territorial jurisdiction of the |
| 9 | governmental entity which agrees to enter into a cooperative endeavor with the |
| 10 | governmental entities agreeing to use such funds for purposes of youth |
| 11 | recreation. |
| 12 | (ii) The revenue allocated to the governmental entities shall be |
| 13 | distributed by each entity to the qualified nonprofit youth recreation |
| 14 | organizations on a pro-rata basis, based upon the number of youth participating |
| 15 | in recreational programs of the organization compared to the total number of |
| 16 | youth participating in programs of all the qualified nonprofit youth recreation |
| 17 | organizations receiving funds from the governmental entity. |
| 18 | (iii) The remaining funds may be used by each governmental entity for |
| 19 | youth recreation purposes as determined by such entity. |
| 20 | (d) As used in this Paragraph the following terms shall have the |
| 21 | meanings ascribed to them: |
| 22 | (i) "Qualified nonprofit youth recreation organizations" means an |
| 23 | organization whose primary function is related to youth recreation purposes |
| 24 | and is recognized by the United States Internal Revenue Service as entitled to |
| 25 | exemption under Section 501(c)(3) of the United States Internal Revenue Code. |
| 26 | <u>The term shall not include any organization which is in default on any filing or</u> |
| 27 | payment with or to the state or any of its agencies or political subdivisions and |
| 28 | against which an assessment or judgment that is final and nonappealable has |
| 29 | been rendered, and remains outstanding, in favor of the state, or any of its |
| 30 | agencies, or political subdivisions. |

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| (ii) "Youth recreation purposes" means any use of funds which is related |
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| to recreation of persons eighteen years of age or younger, including but not |
| limited to the purchase of uniforms and athletic equipment. |
| (e) Notwithstanding any other provision of law to the contrary, one-half |
| of the monies collected by the Vermilion Parish Tourist Commission from the |
| levy of the additional two percent tax on the occupancy of hotel rooms, motel |
| rooms, and overnight camping facilities as authorized by law shall be dedicated |
| for the promotion of tourism, including advertisements promoting festivals and |
| other events within the parish. |
| (f) Notwithstanding any other provision of law to the contrary, monies |
| collected by the Vermilion Parish Tourist Commission from the levy of the |
| additional two percent tax on the occupancy of hotel rooms, motel rooms, and |
| overnight camping facilities as authorized by law may be used or expended for |
| capital outlay purposes. |
| * * * |
| Section 2. This Act shall become effective upon signature by the governor or, if not |
| signed by the governor, upon expiration of the time for bills to become law without signature |
| by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If |
| vetoed by the governor and subsequently approved by the legislature, this Act shall become |
| effective on the day following such approval. |
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PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____