

SENATE BILL NO. 600

BY SENATOR PERRY

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AN ACT

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), relative to the tax upon occupancy on hotel rooms, motel rooms, and camping facilities; to terminate the tax upon occupancy on hotel rooms, motel rooms, and camping facilities levied and collected by the Vermilion Parish Tourist Commission for the purpose of funding recreation programs for youth; to authorize the tourist commission to levy and collect an additional two percent tax for certain purposes, subject to voter approval; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1.1(Q)(1) is hereby amended and reenacted and R.S. 33:4574.1.1(Q)(2)(g) and (3) are hereby enacted to read as follows:

§4574.1.1. Occupancy taxes levied by the commissions

\* \* \*

Q.(1)(a) Notwithstanding any other law to the contrary **and except as provided in Subparagraph (b) of this Paragraph**, the Vermilion Parish Tourist Commission shall levy and collect an additional tax of three percent upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. The tax shall be levied without a vote of the people by ordinance adopted by the governing authority of the tourist commission. The percentage rate provided in this Subsection shall be in addition to any other percentage authorized by law.

**(b)(i) The tax authorized in Subparagraph (a) of this Paragraph shall terminate on December 31, 2012.**

**(ii) The tourist commission may levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within**

1 the parish on or after January 1, 2013, subject to approval by a majority of the  
 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 The tax shall be allocated in accordance with the provisions of Paragraph (3) of  
 5 this Subsection.

6 (2)(a) \* \* \*

7 (g) The provisions of this Paragraph shall terminate on December 31,  
 8 2012.

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

1 to fund athletic programs for all youth in Vermilion Parish and not expended  
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 The term shall not include any organization which is in default on any filing or  
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.

