

Regular Session, 1995

SENATE BILL NO. 1313

BY SENATORS FOSTER, BRINKHAUS, CHABERT, DARDENNE,
HAINKEL, PICARD, AND ROMERO, AND
REPRESENTATIVES ALARIO, TRAVIS, DEANO,
ACKAL, DIMOS, JOHN, LEBLANC, S.H. THERIOT, S.J.
THERIOT, BERGERON, COPELIN, COX, DOERGE,
DORSEY, HOLDEN, MONTGOMERY, MURRAY,
PIERRE, REILLY AND WARNER

ACT No. 47

AN ACT

To amend and reenact R.S. 33:4574(A), (C)(1) and (3), and (D),
4574.1(A)(1)(a), 4574.2(D), (E), and (F), 4574.3, 4574.4, 4574.5, and
4574.6, and to enact R.S. 33:4574(F), 4574.1-A, and 4574.2(G),
relative to tourist commissions and bureaus; to create certain tourist
commissions and bureaus as political subdivisions whose boundaries
are not coterminous with the state; to define their powers and grant
them certain rights, powers and authorities; 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(A), (C)(1) and (3), and (D), 4574.1(A)(1)(a),
4574.2(D), (E), and (F), 4574.3, 4574.4, 4574.5, and 4574.6 are hereby
amended and reenacted, and R.S. 33:4574(F), 4574.1-A, and 4574.2(G) are
hereby enacted, all to read as follows:

§4574. Tourist commissions; creation; purpose; directors; powers

ENROLLED

A.(1) The governing authority of any parish in the state is authorized and empowered upon its own initiative to form and create a tourist commission or by agreement with the governing authority of any other parish to combine two or more parishes or parts thereof into a single tourist commission with such name or names as the governing authority or authorities may designate.

(2) Pursuant to Article VI, Sections 19 and 30 of the Constitution of Louisiana, the following commissions and bureaus, hereafter collectively referred to in this Chapter as "tourist commissions" or "commissions", are hereby specifically created as special districts or commissions. Each such commission shall be a body politic and corporate and a political subdivision of the state of Louisiana, composed of the following territory:

(a) Acadia Parish Convention and Visitors Bureau composed of all the territory in Acadia Parish.

(b) Alexandria/Pineville Area Convention and Visitors Bureau composed of all the territory in Rapides Parish.

(c) Allen Parish Tourist Commission composed of all the territory in Allen Parish.

(d) Ascension Parish Tourist Commission composed of all the territory in Ascension Parish.

(e) Avoyelles Parish Tourist Commission composed of all the territory in Avoyelles Parish.

(f) Baton Rouge Area Convention and Visitors Commission composed of all the territory in East Baton Rouge Parish.

(g) Beauregard Tourist Commission composed of all the territory in Beauregard Parish.

(h) Cameron Parish Tourist Commission composed of all the

territory in Cameron Parish.

(i) DeSoto Parish Tourist Bureau composed of all the territory in DeSoto Parish.

(j) East Feliciana Parish Tourist Commission composed of all the territory in East Feliciana Parish.

(k) Grant Parish Tourist Commission composed of all the territory in Grant Parish.

(l) Houma-Terrebonne Tourist Commission composed of all the territory in Terrebonne Parish.

(m) Iberia Parish Tourist Commission composed of all the territory in Iberia Parish.

(n) Iberville Tourist Commission composed of all the territory in Iberville Parish.

(o) Ward 2 of Jefferson Davis Parish Tourist Commission composed of all the territory in Ward 2 of Jefferson Davis Parish.

(p) Lafayette Parish Convention and Visitors Commission composed of all the territory in Lafayette Parish.

(q) Lafourche Parish Tourist Commission composed of all the territory in Lafourche Parish.

(r) Lincoln Parish Convention and Visitors Commission composed of all the territory in Lincoln Parish.

(s) Livingston Parish Tourist Commission composed of all the territory in Livingston Parish.

(t) Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish composed of all the territory in Ouachita Parish.

(u) Natchitoches Parish Tourist Commission composed of all the territory in Natchitoches Parish.

(v) Pointe Coupee Parish Tourist Commission composed of all

the territory in Pointe Coupee Parish.

(w) Sabine Parish Tourist and Recreation Commission composed of all the territory in Sabine Parish.

(x) Shreveport-Bossier Convention and Tourist Commission composed of all the territory in Bossier and Caddo Parishes.

(y) Southwest Louisiana Convention and Visitors Bureau composed of all the territory in Calcasieu Parish.

(z) St. Landry Parish Tourist Commission composed of all the territory in St. Landry Parish.

(aa) St. Martin Parish Tourist Commission composed of all the territory in St. Martin Parish.

(bb) St. Mary Parish Tourist Commission composed of all the territory in St. Mary Parish.

(cc) St. Tammany Parish Tourist and Convention Commission composed of all the territory in St. Tammany Parish.

(dd) Tangipahoa Parish Tourist and Film Commission composed of all the territory in Tangipahoa Parish.

(ee) Union Tourist Commission composed of all the territory in Union Parish.

(ff) Vermilion Parish Tourist Commission composed of all the territory in Vermilion Parish.

(gg) Vernon Parish Tourist and Recreation Commission composed of all the territory in Vernon Parish.

(hh) Washington Parish Tourism Commission composed of all the territory in Washington Parish.

(ii) Webster Parish Convention and Visitors Commission composed of all the territory in Webster Parish.

(jj) West Baton Rouge Parish Tourist Commission composed of

all the territory in West Baton Rouge Parish.

(kk) West Feliciana Parish Tourist Commission composed of all the territory in West Feliciana Parish.

(ll) Jefferson Parish Multipurpose Recreation and Tourism Commission composed of all the territory in Jefferson Parish.

(3) The commissions provided for in this Section shall have the rights, powers, and duties, and structure as is generally provided for commissions in this Section, except that a commission also shall have the rights, powers, and duties particularly provided in this Chapter and in any local, special, or general law for a particular commission.

* * *

C.(1)(a) Unless provided otherwise in any local, special, or general law for a particular commission, the commission shall be governed by a board of seven directors, hereinafter also referred to as the governing authority of the commission in this Chapter, to be appointed by the governing authority or authorities of the parish or parishes creating the commission or, in the case of the commissions provided for in Paragraph (A)(2) of this Section, those parish or parishes which are within the territory of the commission. However, the St. Mary Parish Tourist Commission and the Houma-Terrebonne Tourist Commission shall be governed by a board of nine directors, the Baton Rouge Area Convention and Visitors Commission shall be governed by a board of ten directors and the Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish shall be governed by a board of eleven directors appointed by the Ouachita Parish Police Jury.

(b) Unless provided otherwise in any local, special, or general law for a particular commission, appointments shall be made from lists

of nominees submitted to the governing authority or authorities by private, nonprofit groups that have an interest in one or more aspects of the tourism industry; however, appointments to the Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish shall be made from lists of nominees submitted to the Ouachita Parish Police Jury by private, nonprofit groups which represent the hotel, restaurant, or tourist attractions industry. The directors shall be appointed for terms of three years. Notwithstanding any other provision of this Section, in parishes with populations between thirty-five thousand and forty thousand persons, the governing authority herein named may appoint as one member of said commission the president of any city or parish chamber of commerce within the jurisdictional boundaries of said governing authority, provided that said commission shall serve only one parish. Any member so appointed shall serve on said commission for the duration of his term as president of said chamber of commerce.

(c) The commission provided for in Subparagraph (A)(2)(II) shall be governed by a board of directors which shall be composed of the members of the governing authority of the parish in which the commission is located and such additional directors as are appointed by such governing authority; provided that at least two additional directors shall be appointed. In addition to the rights, powers, duties, and structure as is generally provided for commissions in this Section, the commission shall have the same authority as is provided for the governing authority in R.S. 33:2740.18 and 2740.18.1.

* * *

(3)(a) Notwithstanding the provisions of this Subsection, the Iberia Parish Tourist Commission shall be governed by a board of seven directors who shall serve initial terms as follows:

- (i) Two directors for one year.
- (ii) Two directors for two years.
- (iii) Three directors for three years.

(b) The length of the term of each individual appointed shall be determined by lot at the first meeting of the board in 1994.

(c) The terms of directors of the board appointed upon the expiration of the initial terms shall be three years. The directors of the board shall serve until their successors have been appointed and qualified.

* * *

D. Unless provided otherwise in any local, special, or general laws for a particular commission, the provisions of this Subsection shall apply. The directors so appointed shall elect from among themselves a chairman who shall serve as the chairman for a term of one year. Vacancies among the directors shall be filled in the same manner that the original appointments are made. In addition to the chairman, the commission shall elect from its membership a vice chairman, secretary and treasurer. The office of secretary and treasurer may be combined if the commission so elects.

* * *

F. Notwithstanding Subsection (E) of this Section, the commissions provided for in Paragraph (A)(2) of this Section shall be construed to be political subdivisions of the state.

§4574.1. Taxes; occupancy; sales and use

A.(1)(a)(i) In order to provide funds for the operation of the commission, the governing authority or authorities of the parish or parishes creating the commission are authorized and empowered to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and

overnight camping facilities within the jurisdiction of the commission. Said tax shall not exceed two percent of the rent or fee charged for such occupancy.

(ii) The rates of occupancy tax authorized for the governing authorities of parishes by this Subsection, any other provision of this Section, R.S. 33:4574.7 or 4574.8, or any other local, special, or general law shall be reduced by one percent for each one percent rate of occupancy tax levied as provided for in R.S. 33:4574.1-A.

(iii) Except as provided in Subsection (C) of this Section, no new tax or tax increase shall be levied pursuant to the provisions of this Section or any local, special, or general law after January 1, 1995, unless approved by a majority of the electors of the parish or parishes voting thereon in an election held for that purpose.

(iv) The provisions of Subsubparagraphs (A)(1)(a)(ii) and (iii) shall not apply in Orleans Parish.

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§4574.1-A. Occupancy taxes levied by the commissions

A.(1) For the purposes set forth in Subparagraph (A)(6)(c) of this Section, a commission created pursuant to R.S. 33:4574(A)(2) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Such tax shall not exceed the following percentages of the rent or fee charged for such occupancy:

(a) Acadia Parish Convention and Visitors Bureau, two percent.

(b) Alexandria/Pineville Area Convention and Visitors Bureau, two percent parish-wide, one percent in the city of Alexandria for a total of three percent, and one percent in the downtown area of Alexandria for a total of four percent.

- (c) Allen Parish Tourist Commission, three percent.
- (d) Ascension Parish Tourist Commission, two percent.
- (e) Avoyelles Parish Tourist Commission, two percent.
- (f) Baton Rouge Area Convention and Visitors Commission,
three percent.
- (g) Beauregard Tourist Commission, two percent.
- (h) Cameron Parish Tourist Commission, two percent.
- (i) DeSoto Parish Tourist Bureau, three percent.
- (j) East Feliciana Parish Tourist Commission, two percent.
- (k) Grant Parish Tourist Commission, two percent.
- (l) Houma-Terrebonne Tourist Commission, three percent;
provided that such rate may be increased to four percent as provided for
in Subsection (C) of this Section.
- (m) Iberia Parish Tourist Commission, four percent.
- (n) Iberville Tourist Commission, two percent.
- (o) Ward 2 of Jefferson Davis Parish Tourist Commission, two
percent.
- (p) Lafayette Parish Convention and Visitors Commission, three
percent.
- (q) Lafourche Parish Tourist Commission, three percent.
- (r) Lincoln Parish Convention and Visitors Commission, three
percent.
- (s) Livingston Parish Tourist Commission, three percent.
- (t) Monroe-West Monroe Convention and Visitor's Bureau of
Ouachita Parish, two percent.
- (u) Natchitoches Parish Tourist Commission, three percent. (v)
Pointe Coupee Parish Tourist Commission, two percent.
- (w) Sabine Parish Tourist and Recreation Commission, three

percent.

(x) Shreveport-Bossier Convention and Tourist Commission, three percent.

(y) Southwest Louisiana Convention and Visitors Bureau, three percent.

(z) St. Landry Parish Tourist Commission, two percent.

(aa) St. Martin Parish Tourist Commission, two percent.

(bb) St. Mary Parish Tourist Commission, four percent.

(cc) St. Tammany Parish Tourist and Convention Commission, three percent.

(dd) Tangipahoa Parish Tourist and Film Commission, two percent.

(ee) Union Tourist Commission, two percent.

(ff) Vermilion Parish Tourist Commission, two percent.

(gg) Vernon Parish Tourist and Recreation Commission, three percent.

(hh) Washington Parish Tourism Commission, three percent.

(ii) Webster Parish Convention and Visitors Commission, two percent.

(jj) West Baton Rouge Parish Tourist Commission, three percent.

(kk) West Feliciana Parish Tourist Commission, two percent.

(ll) Jefferson Parish Multipurpose Recreation and Tourism Commission, one percent throughout the entire parish and an additional one percent on the east bank of the Mississippi River within the parish until the time provided for in Subsection (F) of this Section.

(2) For each one percent of occupancy tax levied under this Subsection by a commission, one percent of occupancy tax levied in the

parish pursuant to the authority granted in R.S. 33:4574.1, 4574.7, 4574.8, or any local, special, or general law shall be eliminated.

(3) The word "hotel" as used herein shall mean and include any establishment, both public and private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

(4) The tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room, and shall be paid at the time the rent or fee of occupancy is paid. The word "person" as used herein shall have the same definition as that contained in R.S. 47:301(8).

(5) The tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of thirty or more calendar days, or those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days.

(6)(a) Commissions provided for in R.S. 33:4574(A)(2) shall impose the tax by resolution or ordinance, and shall have the right to provide in the resolution or ordinance necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the tax.

(b) Except as provided in Subsection (B) of this Section, no commission created by R.S. 33:4574(A)(2) shall levy or increase a tax in excess of the limits provided for in Subparagraph (A)(2) of this Section, unless approved by a majority of the electors of the parish or

parishes voting thereon in an election held for that purpose.

(c) Unless provided otherwise in any local, special, or general law for a particular commission, the proceeds of the occupancy taxes so levied, less a reasonable sum to be paid as a collection fee as provided for in Subparagraph (A)(5)(e) of this Section, shall be used by the commission for the operation of the commission and for the purpose of attracting conventions and tourists into the area and jurisdiction of the commission including, but not limited to, the authority to spend money for advertising, promotion, and publication of information, or for any other purpose generally or specifically authorized for occupancy taxes in the parish by this Chapter or by any local, special, or general law.

(d) Unless the proceeds of the tax have been pledged as security for bonds, a commission may decrease the rate of the tax authorized in this Section.

(e) The governing authority of the commission may enter into a cooperative endeavor agreement contract with the governing authority or authorities of the parish or parishes within its territories, or with any public entity authorized to collect sales or use tax, for the collection of the tax which it levies under such terms and conditions it may deem appropriate, including a reasonable collection fee, and may adopt such rules and regulations pursuant thereto regarding the enforcement and collection of the occupancy tax authorized by this Chapter. The commission provided for in R.S. 33:4574(A)(2)(II) shall have the right to contract with the state for such collection.

(f) The governing authority of the commission may also enter into a cooperative endeavor agreement contract with the governing authority or authorities of the parish or parishes within its territories or

with other public entities for the performance of such duties and functions of the commission which the commission determines is necessary but is unable to perform itself.

(6) However, a commission governing authority, except the governing authority of the commission in Rapides Parish, shall not levy the tax authorized by this Paragraph on any overnight camping facility which is the only overnight camping facility in that parish, and when the effect of such levy is to assess the tax against a single individual or business entity.

B. Except as provided for in Paragraph (A)(2):

(1) The governing authority of the Houma-Terrebonne Tourist Commission is hereby authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the Houma-Terrebonne Tourist Commission not to exceed the percentage of the rent or fee charged for such occupancy provided for in Subparagraph (A)(1)(1) of this Section.

(2) However, at such time as there is completed for use by the parish a general purpose exhibition and convention facility, the governing authority of the commission is authorized to increase such tax to a rate not to exceed four percent of the rent or fee charged for such occupancy. The additional one percent levied at the time of completion of the exhibition and convention facility shall be appropriated by the governing authority of the tourist commission for acquisition, operation, and maintenance of the exhibition and convention facility.

C. Except as provided for in Paragraph (A)(2), the governing authority of the commission in East Baton Rouge Parish is hereby authorized to levy and collect a tax upon the occupancy of hotel rooms

as defined in Act 62 of the 1972 Regular Session of the Legislature within the city of Baton Rouge and the parish of East Baton Rouge not to exceed the percentage of the rent or fee charged for such occupancy provided for in Subparagraph (A)(1)(f) of this Section.

D. If the Iberia Parish Tourist Commission levies the four percent tax provided for in this Section, an amount collected from two percent of the rate levied shall be dedicated to the Iberia Industrial Development Foundation.

E. The provisions of this Section shall not be applicable in the parish of Orleans.

F.(1) The commission provided for in R.S. 33:4574(A)(2)(II) shall distribute and use the proceeds of the tax levied pursuant to this Section in the manner and for the purposes provided for in R.S. 33:2740.18 and 2740.18.1. In addition, the same restrictions on facilities constructed with the proceeds of the tax shall apply.

(2) At the end of each fiscal year, the avails of the one percent tax levied on the east bank of the Mississippi River within the parish shall be used to retire the principal and interest on any outstanding bonds issued for the purposes set forth in R.S. 33:2740.18.1; and at such time as such outstanding bonds are paid in full as to principal and interest, the authority to levy such tax on the east bank shall expire and the provisions of R.S. 33:2740.18.1 shall have no further effect.

§4574.2. Budget; borrowing money; audit

* * *

D. Any parish commission in a parish with a population of not less than nineteen thousand fifty nor more than twenty thousand based upon the Census of Population and Housing, 1980: Summary Tape File 1A Louisiana/Prepared by the Bureau of the Census.--Washington: The

Bureau of the Census, 1981 may borrow money to construct a tourist information center on commission property provided that the funds are borrowed from a licensed financial institution; the loan is secured by a first mortgage upon the immovable property of the commission; the sum borrowed is less than the market value of the immovable property pledged as security for the loan; and the payments under such loan can be repaid out of the revenue anticipated from the tax authorized herein during the period in which the loan is to be repaid.

E. Notwithstanding the provisions of Subsection B of this Section, or of any other law to the contrary, but otherwise in accordance with the provisions of Subsection B, the Tangipahoa Parish Tourist and Film Commission may borrow money to construct a tourist information center on property leased by the commission from the parish provided that the funds are borrowed from a licensed financial institution, the loan is secured by a first mortgage upon the immovable property of the commission, the sum borrowed is less than the market value of the immovable property pledged as security for the loan, and the payments under such loan can be repaid out of the revenue anticipated from the tax authorized herein during the period in which the loan is to be repaid.

F. Each commission in the parishes of East Feliciana, West Feliciana, Pointe Coupee, West Baton Rouge, and Iberville are hereby authorized to borrow money to construct tourist information centers on property leased by the commission from the parishes provided that the funds are borrowed from a licensed financial institution, the loan is secured by a first mortgage upon the immovable property of the commissions, the sum borrowed is less than the market value of the immovable property pledged as security for the loan, and the payments

under such loan can be repaid out of the revenue anticipated from taxes authorized herein during the period in which the loan is to be repaid. This Subsection shall be construed as supplemental and additional to the provisions of Subsection B.

G. The provisions of this Section shall not apply to commissions in existence prior to the effective date of Act No. 19 of the 1975 Regular Session of the Legislature.

§4574.3. Effect on existing tourist commissions

A. The provisions of R.S. 33:4574 to R.S. 33:4574.2 shall not in any way be construed as limiting the existing authority of tourist commissions in existence prior to the effective date of Act No. 19 of the 1975 Regular Session of the Legislature, but shall be considered to be supplemental and additional authority for such tourist commissions, except that R.S. 33:4574 to R.S. 33:4574.2 shall not grant to any governing authority authorized to levy a tax on hotel rooms, motel rooms, and overnight camping facilities prior to such Act No. 19 any additional authority to levy an additional tax.

B.(1) The provisions of R.S. 33:4574(A)(2), 4574.1-A, and R.S. 33:4574.5(D) shall not in any way be construed as limiting the authority of commissions in existence prior to the effective date thereof, but shall be considered to be supplemental and additional to the authority previously granted to such commissions. Any restrictions in Act No. 19 of the 1975 Regular Session of the Legislature that are not also in the local, special, or general laws establishing a commission in existence prior to the effective date of Act No. 19 of the 1975 Regular Session of the Legislature shall not in any way restrict the authority of commissions in existence prior to the effective date of Act No. 19 of the 1975 Regular Session of the Legislature.

(2) It is the intention of those provisions to make the commissions provided for in R.S. 33:4574(A)(2), including those in existence prior to the effective date of that act, political subdivisions of the state, separate and independent of the local political subdivisions in which they operate, and to grant directly to such political subdivisions the power of taxation and such other powers as set forth in this Chapter, all as provided for in Article VI, Sections 19 and 30 of the Constitution of Louisiana.

(3) The commissions provided for in R.S. 33:4574(A)(2) shall have the same directors as the commissions which they replace until such directors are changed as provided for in this Chapter, by local, special, or general act, or by ordinances of the governing authorities of parishes enacted pursuant to this Chapter or other law. Such directors shall adopt ordinances or resolutions providing for the same rules, regulations, and procedures as is provided by the ordinances or rules and regulations of the governing authorities of the parishes which created the original commissions. Thereafter, the commission may adopt by ordinance or resolution such rules, regulations, and procedures as it deems necessary.

(4) The commissions provided for in R.S. 33:4574(A)(2) shall succeed to all rights, powers, and duties, and shall be entitled to the same assets and rights, including any right to receive state sales tax on hotel/motel rooms, and shall be liable for the debts, including any bonds or other debt obligations, of the commissions in existence on the effective date of that Paragraph.

(C) The occupancy taxes provided for in R.S. 33:4574.1-A may be substituted as security for any bonds or other debt obligations secured by the occupancy taxes provided for in R.S. 33:4574.1, or in

any local, special, or general law, which taxes are being levied on the effective date of this Subsection unless such substitution will impair the obligation, validity, or security of such bonds or debt obligations.

§4574.4. West Baton Rouge Parish Tourist Commission; terms; powers, duties, and responsibilities

A. Notwithstanding the provisions of R.S. 33:4574(C), the West Baton Rouge Parish Police Jury shall appoint the directors to staggered terms of three years.

B. For the purpose of encouraging visitors to and promoting tourism in the parish, the West Baton Rouge Parish Tourist Commission may utilize funds received from the tax levied and collected under the authority of R.S. 33:4574.1 or R.S. 33:4574.1-A and from any other sources:

(1) To promote the parish's history, culture, art, folklife, recreational and leisure opportunities, natural and scenic resources, transportation, sites, attractions, accommodations, and events.

(2) To cooperate and enter into agreements with governmental agencies, tourist promotion agencies, and private nonprofit associations and organizations for the promotion or development of the parish and area.

(3) To foster a greater awareness and understanding of the parish, its history, and its potential.

(4) To acquire or lease immovable property in accordance with applicable law and ordinances.

§4574.5. Alexandria/Pineville Area Convention and Visitors Bureau

A. The Alexandria/Pineville Area Convention and Visitors Bureau shall be composed of seven members appointed as follows:

(1) Two members appointed by the Greater

Alexandria-Pineville Chamber of Commerce.

(2) One member appointed by the CENLA chapter of the Louisiana Restaurant Association.

(3) Two members appointed by the Alexandria Hotel-Motel Association.

(4) One member appointed by the governing authority of Rapides Parish who shall be a representative of the Coliseum Management.

(5) One member appointed by the Central Louisiana Attractions Associations.

B. The members of the bureau shall serve for terms of one year each or until their successors take office.

C. The bureau shall be authorized and responsible for executing and implementing the provisions of R.S. 33:4574, 4574.1, 4574.2, and 4574.3. The bureau shall make an annual report of matters affecting its activities and responsibilities.

D.(1) In addition to the authority and responsibilities provided for in Subsection (C) of this Section, the bureau may levy and collect the occupancy tax provided for in this Section in the manner and according to the procedures authorized by R.S. 33:4574.1-A, except that the tax shall not include amounts charged for overnight camping facilities. However, the rate of tax authorized for the bureau by such Section shall be reduced by one percent for each one percent of occupancy tax levied as provided for in R.S. 33:4574.7 and 4574.8.

(2) The net proceeds of the tax, after deduction of reasonable collection expenses, shall be used for the same purposes, and in the same priorities as is provided for in R.S. 33:4574.7(C) and (J) and, in the case of taxes levied and collected on the paid occupancy of hotel

rooms located within the downtown area in the city of Alexandria as designated by the city council, R.S. 33:4574.8(B).

§4574.6. Tangipahoa Parish Tourist and Film Commission; acquisition of property

A. Notwithstanding any other provision of law to the contrary, the Tangipahoa Parish Tourist and Film Commission may acquire, purchase, and lease as lessee property, real, personal, or mixed, for carrying out the purposes of the commission and may sell, lease as lessor, transfer, and dispose of any property or interest therein at any time acquired by it. The title to all such property shall be taken in the name of the commission.

B. Notwithstanding the provisions of R.S. 33:4574(C), the Tangipahoa Parish Tourist and Film Commission shall be governed by a board of directors of eight members appointed by the governing authority of the parish of Tangipahoa for terms of three years.

Section 2. This Act shall be subject to the provisions of R.S. 24:175.

Section 3. 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.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

SB NO. 1313

ENROLLED

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____