

---

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

---

## DIGEST

Present law authorizes the Vermilion Parish Tourist Commission ("commission") to levy and collect an additional three percent tax on occupancy of hotel rooms, motel rooms, and overnight camping facilities located within Vermilion Parish.

Present law provides that two-thirds of the monies collected from the tax shall be used to fund recreation programs for all youth in Vermilion Parish and one-third shall be dedicated to the promotion of tourism. Regarding funding for recreational programs, present law provides it shall be allocated as follows:

- (1) 28.5% to the city of Abbeville.
- (2) 23.5% to the city of Kaplan.
- (3) 14% to the North Vermilion Youth Athletic Association.
- (4) 8% to the town of Delcambre.
- (5) 8% to the town of Erath.
- (6) 8% to the town of Gueydan.
- (7) 5% to the village of Maurice.
- (8) 5% to the Vermilion Parish Police Jury.

Present law provides that at least 75% of the revenue allocated for recreational purposes to the enumerated entities shall be distributed to qualified nonprofit youth recreation organizations within the territorial jurisdiction of the governmental entity. The remaining funds may be used by the governmental entity for youth recreation purposes as determined by the entity.

Present law terminates the authority for the additional three percent tax on December 31, 2012.

Present law provides that effective January 1, 2013, the tourist commission is authorized to levy and collect an additional tax of up to two percent occupancy tax subject to voter approval.

Present law allocates the additional two percent tax equally between recreational activities and the promotion of tourism and provides that the amount allocated to recreational activities is divided amongst the same entities in the same percentage as the three percent tax with the same requirement to disburse to qualified nonprofit youth recreation organizations.

Proposed law provides that notwithstanding any other provision of law to the contrary, revenue collected by the Vermilion Parish Tourist Commission from the levy of the three percent additional tax allocated for the town of Gueydan and for the village of Maurice may be expended directly by the town or village for the improvement of recreational parks and facilities or for youth recreation purposes. Proposed law provides that the authority to expend the revenue directly expires September 1, 2014.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 33:4574.1.1(Q)(4))