

2022 Regular Session

HOUSE BILL NO. 373

BY REPRESENTATIVE TRAVIS JOHNSON

DISTRICTS/SPECIAL: Provides for the Delta Agriculture Research and Sustainability District

1 AN ACT

2 To amend and reenact R.S. 3:341(B) and (D), 343(A)(5), and 344(B)(1) and (2) and to enact  
3 R.S. 3:342(J) and 348, relative to the Delta Agriculture Research and Sustainability  
4 District; to provide for district boundaries; to provide for administrative positions;  
5 to provide for district funding; and to provide for related matters.

6 Notice of intention to introduce this Act has been published  
7 as provided by Article III, Section 13 of the Constitution of  
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 3:341(B) and (D), 343(A)(5), and 344(B)(1) and (2) are hereby  
11 amended and reenacted and R.S. 3:342(J) and 348 are hereby enacted to read as follows:

12 §341. Delta Agriculture Research and Sustainability District; creation; purpose;  
13 territorial jurisdiction

14 \* \* \*

15 B. Pursuant to Article VI, Sections 19 and 21 of the Constitution of  
16 Louisiana, the district, acting through its board of commissioners, the governing  
17 authority of the district, is hereby granted all of the rights, powers, privileges, and  
18 immunities granted to or authorized for political subdivisions for industrial,  
19 commercial, research, and economic development purposes including but not limited  
20 to the power of taxation, the power to incur debt and issue revenue and general

1 obligation bonds, certificates of indebtedness, bond and certificate anticipation notes,  
2 and refunding bonds, subject to the limitations provided in this Part.

3 \* \* \*

4 D. The boundaries of the district shall be coterminous with the boundaries  
5 of the parishes of Concordia, East Carroll, Madison, and Tensas.

6 §342. Board of commissioners; members; officers

7 \* \* \*

8 J. The board may hire a chief executive officer to help lead the overall  
9 mission of the district including establishing research and funding goals and serving  
10 as the board's representative in dealing with current and prospective partners of the  
11 district. If the board hires a chief executive officer, then the board shall establish the  
12 duties, responsibilities, salary, and benefits of the position.

13 §343. Powers of district

14 A. The district shall have and exercise all powers of a political subdivision  
15 necessary or convenient for the carrying out of its objects and purposes, including  
16 but not limited to rights and powers set out in this Section:

17 \* \* \*

18 (5) In its own name and on its own behalf, to incur debt and to issue general  
19 obligation bonds, revenue bonds, certificates, notes, and other evidence of  
20 indebtedness and to levy and cause to be collected a sales and use tax as provided in  
21 this Part and as may be provided by general law.

22 \* \* \*

23 §344. Obligations of the district

24 \* \* \*

25 B.(1) The district may in its own name and behalf borrow from time to time  
26 in the form of certificates of indebtedness. The certificates shall be secured by the  
27 dedication and pledge of monies of the district derived from any lawful sources,  
28 including fees, lease rentals, service charges, local service agreement payments from  
29 one or more other contracting parties, the avails of sales and use taxation, or any

1 combination of such sources of income, provided that the term of such certificates  
2 shall not exceed ten years and the annual debt service on the amount borrowed shall  
3 not exceed the anticipated revenues to be dedicated and pledged to the payment of  
4 the certificates of indebtedness, as shall be estimated by the board of the district at  
5 the time of the adoption of the resolution authorizing the issuance of such  
6 certificates. The estimate of the board referred to in the authorizing resolution shall  
7 be conclusive for all purposes of this Section.

8 (2) The board, as the governing authority of the district, is authorized to  
9 adopt all necessary resolutions or ordinances which may be necessary for ordering,  
10 holding, canvassing, and promulgating the returns of any election required for the  
11 issuance of general obligation bonds, or for the approval of a sales and use tax,  
12 which resolutions or ordinances may include covenants for the security and payment  
13 of any bonds or other evidence of debt so issued.

14 \* \* \*

15 §348. Sales and use tax authorization; use of funds

16 A.(1) The district may levy and cause to be collected a sales and use tax  
17 within the boundaries of the district for such purposes and at such rate as may be  
18 provided by the proposition authorizing its levy, not exceeding two-tenths of one  
19 percent, which tax may exceed the limitation set forth in Article VI, Section 29(A)  
20 of the Constitution of Louisiana, provided that the proposition is approved by a  
21 majority of the qualified electors of the district voting in the election held for such  
22 purpose.

23 (2) Such an election shall be conducted in accordance with the provisions of  
24 the Louisiana Election Code and at the time another election is being conducted  
25 throughout the state.

26 (3) The duration of the tax set forth in the proposition shall not exceed five  
27 years; however, such tax may be renewed for an additional period not to exceed five  
28 years.

1           B.(1) The tax shall be levied upon the sale at retail, the use, the lease or  
2           rental, consumption, distribution, and storage for use or consumption of tangible  
3           personal property, and upon the sales of services within the district, all as presently  
4           defined in R.S. 47:301 et seq.

5           (2) Except where inapplicable, the procedure established by R.S. 47:301 et  
6           seq. shall be followed in the imposition, collection, and enforcement of the tax, and  
7           procedural details necessary to supplement those sections and to make them  
8           applicable to the tax herein authorized shall be fixed in the resolution imposing the  
9           tax.

10           C. The sales and use tax authorized by this Section shall be in addition to all  
11           other taxes which an economic and industrial development district is now or  
12           hereafter authorized to levy and collect.

13           D. All funds derived under this Section may be used for any expenses or  
14           purposes of the district. The board shall establish and maintain all necessary and  
15           normal accounts.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 373 Original

2022 Regular Session

Travis Johnson

**Abstract:** Expands the boundaries of the Delta Agriculture Research and Sustainability District, provides for funding sources of the district, and authorizes the board of commissioners to hire a chief executive officer.

Present law creates the Delta Agriculture Research and Sustainability District (district) within the parishes of East Carroll and Tensas.

Proposed law expands the district to include the parishes of Concordia and Madison.

Proposed law authorizes the board of commissioners to hire a chief executive officer and establish the duties and responsibilities and the salary and benefits of the position.

Proposed law authorizes the district, subject to voter approval, to levy a sales and use tax not to exceed two-tenths of one percent within the boundaries of the district. Provides that the duration of the tax shall not exceed five years. Authorizes renewal of such tax for a period not to exceed five years.

Present law requires the district to secure any certificates of indebtedness by dedication and pledge of monies of the district derived from any lawful sources, including fees, lease

rentals, service charges, local service agreement payments from one or more other contracting parties, or any combination of these sources of income.

Proposed law expands the sources of monies used to secure debt to include the avails of the sales and use tax levied by proposed law.

(Amends R.S. 3:341(B) and (D), 343(A)(5), and 344(B)(1) and (2); Adds R.S. 3:342(J) and 348)