

Regular Session, 2014

HOUSE BILL NO. 425

BY REPRESENTATIVE ANDERS

DISTRICTS/TAXING: Creates the Vidalia Tourism Development District

1 AN ACT

2 To enact Part II-A of Chapter 12-A of Title 33 of the Louisiana Revised Statutes of 1950,  
3 to be comprised of R.S. 33:4709.1.1, relative to the town of Vidalia, to create the  
4 Vidalia Tourism Development District; to provide relative to the boundaries,  
5 purpose, and governance of the district; to provide relative to the powers and duties  
6 of the district and its governing board; to provide relative to district funding,  
7 including the authority to levy a hotel occupancy tax; and to provide for related  
8 matters.

9 Notice of intention to introduce this Act has been published  
10 as provided by Article III, Section 13 of the Constitution of  
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. Part II-A of Chapter 12-A of Title 33 of the Louisiana Revised Statutes  
14 of 1950, comprised of R.S. 33:4709.1.1 is hereby enacted to read as follows:

15 PART II-A. VIDALIA TOURISM DEVELOPMENT DISTRICT

16 §4709.1.1. Vidalia Tourism Development District; creation; governing authority;  
17 powers; duties

18 A.(1) There is hereby created a special district in the town of Vidalia,  
19 referred to in this Section as the "town", to be known as the Vidalia Tourism  
20 Development District, referred to in this Section as the "district". The district shall

1 be a body politic and corporate, shall be an instrumentality of the town of Vidalia,  
2 and shall be a political subdivision of the state of Louisiana.

3 (2) The boundaries of the district shall be coterminous with the boundaries  
4 of the town, excluding the Vidalia Riverfront tract as described below:

5 From the most westerly corner of Block 96 of the city of Vidalia, as shown by map  
6 recorded in Conveyance Book NN, page 275 of the records of Concordia Parish,  
7 Louisiana, go N 84/ 23' 02" E for 2,089.92 feet to the point of beginning, being the  
8 most northerly corner of within described tract, also being on the westerly boundary  
9 of H. D. Jenkins 3.8 acre, more or less, tract of a portion of River Side Place. Thence  
10 from said point of beginning, go S 52/ 13' 21" W for 4,862.97 feet to the  
11 southeasterly boundary of Tract 3-D (8.62 acres) of the division of portion of the  
12 property of the Missouri Pacific Railroad Company in March, 1987; thence go along  
13 the boundary of said tract 3-D N 36/ 29' 51" W for 110.42 feet to the most northerly  
14 corner of same; thence go S 52/ 13' W along the northwesterly boundary of said  
15 Tract 3-D and extension thereof for 4,079.21 feet to a point on the northerly  
16 boundary of Bunge Corp. 17.3 acre tract; thence go along the boundary of said  
17 Bunge Corp. property N 75/ 32' E for 149.59 feet and S 16/ 31' E for 866 feet more  
18 or less, to the mean low water of the Mississippi River; thence in a general  
19 northeasterly direction along said mean low water of the Mississippi River upstream  
20 for 9,028 feet more or less to the southeast corner of H. D. Jenkins 3.8 acre, more or  
21 less, tract of a portion of Riverside Place; thence go along the boundary of said 3.8  
22 acre, more or less, tract N 55/ 05' W for 310.00 feet, N 01/ 20' W for 315.00 feet and  
23 N 04/ 55' E for 37.28 feet to the point of beginning. Within described tract contains  
24 154 acres, more or less situated in the city of Vidalia between the main line  
25 Mississippi River levee and the Mississippi River in portion of Sections 11, 12, 13,  
26 14, 15, and 49, T7N-R10E, Concordia Parish, Louisiana.

27 B. The primary purposes of the district shall be to promote and encourage  
28 tourism, recreation, and economic development opportunities within the town while  
29 also providing the opportunity for cultural events. In accordance with the provisions

1 of this Section and subject to the approval of the governing authority of the town, the  
2 governing board of the district shall have and may exercise all powers necessary or  
3 convenient for the carrying out of such purposes, including control of design,  
4 construction, and usage of tourism and recreation facilities within the district and the  
5 negotiation of contracts with private entities for lease or conveyance of property  
6 within the district.

7 C.(1) In order to develop and effect the functions and services of the district  
8 and to provide for representation in the affairs of the district of those persons and  
9 interests immediately concerned with and affected by the purposes and development  
10 of the district, the district shall be governed by a board of commissioners known as  
11 the "Vidalia Tourism Authority", referred to in this Section as the "authority".

12 (2) The authority shall consist of five members who shall be appointed by  
13 the governing authority of the town. The authority members shall serve four-year  
14 terms after initial terms as provided in this Paragraph. Two members shall serve  
15 initial terms of two years; two shall serve three-year terms, and one shall serve four  
16 years as determined by lot at the first meeting of the board.

17 (3) Any vacancy which occurs prior to the expiration of a term shall be filled  
18 for the remainder of the unexpired term by the governing authority of the town.

19 (4) As soon as practical after appointment of the members of the authority,  
20 the authority shall meet and elect from its number a chairman and such other officers  
21 as it may deem appropriate. It shall adopt rules for the transaction of business and  
22 shall keep a record of its resolutions, transactions, findings, and determinations,  
23 which record shall be a public record.

24 D.(1) Pursuant to the purposes for which it was created, the district, through  
25 the authority, may:

26 (a) Accept and receive, in furtherance of its function, funds, grants, and  
27 services from the United States or its agencies, from departments, agencies, and  
28 instrumentalities of state, or any parish or municipality or any political subdivision  
29 thereof, or from private and civic sources.

1           (b) Hold public hearings and sponsor public forums whenever it deems it  
2           necessary or useful in the execution of its other functions.

3           (c) Negotiate with any private or public person or corporation for servitude  
4           or right-of-use of property within the district which is not owned by the town. If the  
5           authority does negotiate such an agreement, it shall adopt a resolution recommending  
6           the agreement and submit the resolution, contract, and other relevant information to  
7           the governing authority of the town for approval. The governing authority of the  
8           town may then adopt a resolution or ordinance authorizing the agreement.

9           (2) The district shall not be deemed to be an instrumentality of the state for  
10          purposes of Article X, Section 1(A) of the Constitution of Louisiana.

11          E.(1) For the purpose of carrying out the provisions of this Section, the town  
12          may remit and the district may receive such funds as the town may deem appropriate.  
13          All funds received by the district shall be deposited in a special account within the  
14          town treasury and shall be subject to a yearly audit by an auditing firm selected by  
15          the governing authority of the town.

16          (2) The expenditures of the district shall be in accordance with one of the  
17          following procedures:

18               (a) The amounts appropriated to the district by the town shall be expended  
19               for purposes specified by the town. The expenditure of money received from other  
20               sources shall be approved by the governing authority of the town.

21               (b) The district, through the authority, may adopt an annual budget which  
22               shall be subject to approval by the governing authority of the town. The budget shall  
23               be adopted and amended in accordance with the Louisiana Local Government  
24               Budget Act, R.S. 39:1301 et seq. If a budget is adopted and approved, expenditures  
25               of the district shall be as provided therein except that additional expenses may be  
26               authorized as provided in Subparagraph (a) of this Paragraph.

27               (3) If the governing authority of the town authorizes the use of money by the  
28               district, either pursuant to a budget adopted by the district or otherwise, the district,  
29               through the authority, may:

1           (a) Appoint employees as it may deem necessary for its work, whose  
2           appointment, promotion, demotion, and removal shall be subject to the same  
3           provisions of law, including civil service regulations, as govern other employees of  
4           the town.

5           (b) Contract with planning experts, engineers, architects, and other  
6           consultants for such services as it may require.

7           (c) Reimburse authority members for actual expenses incurred in carrying  
8           out the official duties of the district.

9           F.(1) The district, through the authority, may levy and collect a tax upon the  
10          occupancy of hotel rooms, motel rooms, and overnight camping facilities within the  
11          district. Such tax shall not exceed six percent of the rent or fee charged for such  
12          occupancy.

13          (2) The word "hotel" as used in this Section shall mean and include any  
14          establishment, either public or private, engaged in the business of furnishing or  
15          providing rooms and overnight camping facilities intended or designed for dwelling,  
16          lodging, or sleeping purposes to transient guests when such establishment consists  
17          of two or more guest rooms and does not encompass any hospital, convalescent or  
18          nursing home or sanitarium, or any hotel-like facility operated by or in connection  
19          with a hospital or medical clinic providing rooms exclusively for patients and their  
20          families.

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

25          (4) The district, through the authority, shall impose the hotel occupancy tax  
26          by ordinance or resolution. The authority may provide in the ordinance or resolution  
27          necessary and appropriate rules and regulations for the imposition, collection, and  
28          enforcement of the hotel occupancy tax.

1           (5) The district, through the authority, may enter into a contract under such  
2           terms and conditions as it may deem appropriate, including payment of a reasonable  
3           collection fee, with any public entity authorized to collect sales or use taxes for the  
4           collection of the hotel occupancy tax authorized in this Section.

5           (6) The hotel occupancy tax authorized by this Section shall be in addition  
6           to all taxes being levied upon the occupancy of hotel rooms located within the  
7           district and shall be in addition to any other tax authorized by law.

8           (7) The proceeds of the tax, less a reasonable sum to be paid as a collection  
9           fee as authorized by Paragraph (5) of this Subsection, shall be used to fund the  
10          promotion and development of activities related to the purposes for which the district  
11          is created. The district is not authorized to levy any other tax except as authorized  
12          in this Subsection.

13          G. The district, through the authority, shall establish such funds or accounts  
14          as are necessary for the implementation of the provisions of this Subsection.

15          Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor  
16          and subsequently approved by the legislature, this Act shall become effective on July 1,  
17          2014, or on the day following such approval by the legislature, whichever is later.

---

#### 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)]

---

Anders

HB No. 425

**Abstract:** Creates the Vidalia Tourism Development District and provides for its boundaries, purpose, governance, and funding.

Proposed law creates and provides for the Vidalia Tourism Development District as a political subdivision of the state to promote and encourage tourism, recreation, and economic development opportunities within the town of Vidalia (town) while also providing the opportunity for cultural events. Provides for district boundaries.

Proposed law provides that the district is governed by a board of five commissioners known as the "Vidalia Tourism Authority" (authority) appointed by the governing authority of the town. Requires members to serve four-year staggered terms. Further requires the authority to elect from its membership a chairman and such other officers as it may deem appropriate and to adopt rules for the transaction of business.

Proposed law provides relative to the powers and duties of the district, including but not limited to the following:

- (1) To accept and receive funds, grants, and services from the U.S. or its agencies, from departments, agencies, and instrumentalities of state, or any parish, municipality, or political subdivision, or from private and civic source.
- (2) To hold public hearings and sponsor public forums whenever it deems it necessary or useful in the execution of its other functions.
- (3) To negotiate with any private or public person or corporation for servitude or right-of-use of property within the district which is not owned by the town, subject to approval of the governing authority of the town.

Proposed law provides that the district shall not be deemed to be an instrumentality of the state for purposes of the state civil service provisions of the state constitution.

Proposed law authorizes the town to remit and the district to receive such funds as the town may deem appropriate. Requires the district to deposit the funds in a special account within the town treasury. Requires that district expenditures be in accordance with certain procedures and be approved by the governing authority of the town. Authorizes the district to adopt an annual budget, subject to the approval of the governing authority of the town and provides that the district shall be subject to audit by the legislative auditor.

Proposed law authorizes the district, through the authority, to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district, not to exceed 6% of the rent or fee charged for such occupancy.

Proposed law authorizes the district to enter into a contract with any public entity authorized to collect sales or use taxes and authorizes the payment of a reasonable collection fee.

Proposed law provides that the tax is in addition to all taxes levied upon the occupancy of hotel rooms located within the district. Requires that the proceeds of the tax be used to fund the promotion and development of activities related to the purposes for which the district is created.

Effective July 1, 2014.

(Adds R.S. 33:4709.1.1)