

2017 Regular Session

SENATE BILL NO. 252

BY SENATORS PETERSON, BISHOP AND CARTER

TAX/TAXATION. Provides for the allocation of the local avails of the Automobile Rental Tax. (gov sig)

1 AN ACT

2 To amend and reenact the introductory paragraph of R.S. 47:551(D)(4)(b) and R.S.
3 47:551(D)(4)(b)(i), relative to the automobile rental tax; to provide for the dedication
4 of the local automobile rental tax collected in Orleans Parish; to provide for an
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. The introductory paragraph of R.S. 47:551(D)(4)(b) and R.S.
8 47:551(D)(4)(b)(i) are hereby amended and reenacted to read as follows:

9 §551. Imposition of tax

10 * * *

11 D. * * *

12 (4)(a) * * *

13 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph, the
14 local tax as provided in Subsection A of this Section ~~which~~ that is collected in
15 Orleans Parish shall be distributed as follows:

16 (i) Twenty-five percent to the ~~Downtown Development District of New~~
17 Orleans Regional Black Chamber of Commerce; ~~and.~~

* * *

Section 2. 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.

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

DIGEST

SB 252 Engrossed 2017 Regular Session Peterson

Present law dedicates 25% of the local automobile rental tax collected in New Orleans to the Downtown Development District of New Orleans and 75% of the tax to the New Orleans Council on Aging.

Proposed law retains the present law dedication of 75% of the local automobile rental tax collected in New Orleans to the New Orleans Council on Aging.

Proposed law changes the recipient of the dedication of 25% of the tax to the New Orleans Regional Black Chamber of Commerce.

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

(Amends R.S. 47:551(D)(4)(b)(intro para) and (i))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Technical changes.