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AN ACT

SENATE BILL NO. 313

## BY SENATOR DONAHUE

2	To amend and reenact R.S. 47:302.26, relative to the disposition of certain state sales tax
3	collections in St. Tammany Parish; to provide for annual appropriations to the St.
4	Tammany Parish Fund and for the disposition and use of the money in such funds
5	and to provide for related matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:302.26 is hereby amended and reenacted to read as follows:
8	§302.26. Disposition of certain collections in St. Tammany Parish
9	A. The avails of the tax imposed by this Chapter from the sale of services as
10	defined in R.S. 47:301(14)(a) in St. Tammany Parish under this Chapter shall be
11	credited to the Bond Security and Redemption Fund, and after a sufficient amount
12	is allocated from that fund to pay all the obligations secured by the full faith and
13	credit of the state which become due and payable within any fiscal year, the treasurer
14	shall pay the remainder of such funds into a special fund which is hereby created in
15	the state treasury and designated as the "St. Tammany Parish Fund".
16	B. The monies in the St. Tammany Parish Fund shall be subject to annual
17	appropriations by the legislature. The monies in the fund shall be available
18	exclusively for use by the St. Tammany Parish Tourist Commission and the St.
19	Tammany Parish Economic and Industrial Development District, as provided in this
20	Section. All unexpended and unencumbered monies in the fund shall remain in the
21	fund. The monies in the fund shall be invested by the treasurer in the same manner
22	as the monies in the state general fund, and all interest earned shall be deposited into
23	the state general fund.
24	C. Beginning Fiscal Year 2012-2013, monies Monies in the fund shall be
25	subject to annual appropriation by the legislature and shall be allocated as follows:
26	(1) St. Tammany Parish Tourist and Convention Commission, eighty
27	twenty-five percent.

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1	(2) St. Tammany Parish Economic and Industrial Development District,
2	fifteen forty-five percent.
3	(3) Northshore Harbor Center District, nine percent.
4	(4)(a) Recreation District No. 1 of St. Tammany Parish, nine percent.
5	(b) However, in any fiscal year in which bonds are issued for purposes
6	of the St. Tammany Events Center District, and for each fiscal year thereafter,
7	the nine percent allocation as provided for in Subparagraph (a) of this
8	Paragraph shall be divided equally between Recreation District No. 1 and the
9	St. Tammany Events Center District.
10	(5)(a) St. Tammany Parish Government, twelve percent.
11	(b) The twelve percent allocation as provided for in Subparagraph (a) of
12	this Paragraph shall be dedicated solely and exclusively for improvements,
13	operations, and maintenance of Camp Salmen Nature Park, the East St.
14	Tammany Fishing Pier and Tammany Trace, distributed each year in amounts
15	within the sole discretion of the St. Tammany Parish Government.
16	D.(1) Twenty-five percent of the fund, from the portion allocated to the St.
17	Tammany Parish Tourist Commission, shall be subject to the restrictions and used
18	solely for the purposes as provided in Paragraph (2) of this Subsection.
19	(2)(a) The money deposited in the fund for Fiscal Years 1997-1998 and 1998-
20	1999 shall be appropriated to the St. Tammany Parish Tourist Commission and shall
21	be held by such commission in its treasury as a special restricted account. The money
22	in such account may be invested in the same manner as other funds of the
23	commission, but otherwise shall not be used before July 1, 1999. After that date, the
24	money may be used by the commission for the purposes provided for in
25	Subparagraph (b) of this Paragraph. However, nothing in this Item shall prohibit the
26	Northshore Harbor Center District and the St. Tammany Events Center District,
27	established pursuant to R.S. 33:4575 through 4575.6 and R.S. 33:4579 through
28	4579.5, from requesting funds, not to exceed fifty thousand dollars for each district,
29	to be used for research, development, marketing, and feasibility studies. All monies
30	requested shall be approved by, and at the sole discretion of, the St. Tammany Parish

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**Tourist Commission.** 

2	(b) Beginning July 1, 1999, the money in the special restricted account shall
3	be used for performing arts and/or convention centers within St. Tammany Parish,
4	including use for capital improvements related to the construction, maintenance, and
5	operation of such centers.
6	(c) Beginning in Fiscal Year 2004-2005, and in each fiscal year thereafter,
7	monies may be appropriated from the St. Tammany Parish Fund for support of
8	performing arts and/or convention centers within St. Tammany Parish, including use
9	for capital improvements related to the construction, maintenance, and operation of
10	such centers. Appropriations shall be allocated as follows:
11	(i) Twenty percent of the total appropriation shall be allocated to the St.
12	Tammany Parish Tourist Commission.
13	(ii) Forty percent of the total appropriation shall be allocated to the
14	Northshore Harbor Center District.
15	(iii) Forty percent of the total appropriation shall be allocated to Recreation
16	District No. 1 of St. Tammany Parish; however, in any fiscal year in which bonds are
17	issued for purposes of the St. Tammany Events Center District, and for each fiscal
18	year thereafter, this forty percent allocation will be divided equally between
19	Recreation District No. 1 and the St. Tammany Events Center District.
20	Section 2. This Act shall become effective on July 1, 2012; if vetoed by the governor
21	and subsequently approved by the legislature, this Act shall become effective on July 1,
22	2012, or on the day following such approval by the legislature, whichever is later.
	PRESIDENT OF THE SENATE
	TRESIDENT OF THE SERVICE
	SPEAKER OF THE HOUSE OF REPRESENTATIVES
	GOVERNOR OF THE STATE OF LOUISIANA
	APPROVED: