

Regular Session, 2012

SENATE BILL NO. 564

BY SENATOR GALLOT

SPECIAL DISTRICTS. Creates the Grambling Legends Square Taxing District within Lincoln Parish. (gov sig)

1 AN ACT

2 To enact R.S. 33:9038.66, relative to the city of Grambling; to create the Grambling  
3 Legends Square Taxing District; to provide for the governing authority of the city  
4 of Grambling to create a special taxing district; to provide relative to the purpose and  
5 boundaries of the district; to provide for the governance, powers, and duties of the  
6 district; to provide for definitions; to provide for taxes to be levied by the district;  
7 and to provide for related matters.

8 Notice of intention to introduce this Act has been published.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:9038.66 is hereby enacted to read as follows:

11 **§9038.66. Grambling Legends Square Taxing District**

12 **A. Creation. The Grambling Legends Square Taxing District, a special**  
13 **taxing district and political subdivision of the state, referred to in this Section**  
14 **as the "district", is hereby created in the city of Grambling, parish of Lincoln.**

15 **B. Boundaries. The district shall be comprised of the following described**  
16 **parcels or tracts of land located in the city of Grambling, referred to in this**  
17 **Section as the "property":**

1           (1) A certain lot or parcel of ground, together with all buildings and  
2           improvements thereon, situated in the Parish of Lincoln, State of Louisiana  
3           more fully described as:

4           Beginning at the Southwest (SW) corner of the Northwest Quarter (NW1/4) of  
5           the Northeast Quarter (NE1/4), Section Nineteen (19), Township Eighteen (18)  
6           North, Range Three (3) West, and run East 1,320 feet to the Southeast (SE)  
7           corner of said forty acres, thence run due North, along the East line of said forty  
8           (40) acres, a distance of 495 feet, thence due West, in a line parallel with the  
9           South line of said forty acres, a distance of 1,320 feet, thence South to the point  
10           of beginning, containing in all fifteen (15) acres, more or less, situated in the  
11           Parish of Lincoln, State of Louisiana.

12           LESS AND EXCEPT

13           A certain lot or parcel of ground located in the Parish of Lincoln, State  
14           of Louisiana, more particularly described as follows:

15           Beginning at the SW corner of the NW1/4 of NE1/4, Section 19, Township 18  
16           North, Range 3 West and run North along the West line of said forty a distance  
17           of 495 feet, thence East 187 feet to starting point. From said point of beginning  
18           run South 116.5 feet, thence East 172.5 feet, thence South 73 feet, thence East  
19           along a fence line 206.2 feet to the West line of Highway No. 104, thence along  
20           the West line of Highway 104 North 38 degrees, 7 minutes East, 250 feet to an  
21           iron pipe for corner, thence West 526.5 feet along a fence line to the place of  
22           beginning, containing 1.68 acres.

23           Also LESS AND EXCEPT the following parcel:

24           A 4.281 acre tract of land located in the Southwest corner of the Northwest ¼  
25           of Northeast¼, Section 19, Township 18 North, Range 3 West, Lincoln Parish,  
26           Louisiana, and being more particularly described as commencing at a 5/8" rod  
27           found in place for the Southwest corner of the Northwest ¼ of Northeast ¼,  
28           thence N00 degrees, 00'54"W 495.24 feet to an angle iron for the Northwest  
29           corner, thence East 187.00 feet to a 5/8" rod for a corner, thence S00 degrees

1        00'07"W 116.50 feet to a 5/8" rod for a corner, thence N89 degrees 54'48"E  
2        172.50 feet to a 5/8" rod for a corner, thence S00 degrees 00'31"W 73.00 feet to  
3        a 5/8" rod for a corner, thence S87 degrees 51'49"E 199.84 feet to a 5/8" rod at  
4        the West right-of-way of Louisiana Highway #149 for the Northeast corner,  
5        thence S38 degrees 07'00"W 260.48 feet to a 5/8" rod for a corner, thence S23  
6        degrees 58'52"W 112.77 feet to a 1/2" rod in a gravel road for the Southeast  
7        corner, thence N88 degrees 28'09"W 352.56 feet along said gravel road to a 5/8"  
8        rod for the Southwest corner and the POINT OF BEGINNING, as per plat and  
9        survey of James Wooten, RLS dated June 6, 1997.

10        (2) A certain lot or parcel of ground, together with all buildings and  
11        improvements thereon, situated in the Parish of Lincoln, State of Louisiana  
12        more fully described as:

13        Beginning at the Southwest corner of Southwest quarter of the Southeast  
14        quarter of Section 19-18-3 and run North along 1/4 section line to right-of-way  
15        of V.S. & P Railroad then extend East far enough to make 8 acres tract. Said  
16        8 acre tract being more fully described in that certain deed from Alfred  
17        Richmond and Dennis Cornell recorded in book A 1, page 96, of the records of  
18        Lincoln Parish, Louisiana. Beginning at Southwest corner of Southeast, Section  
19        19-18-3, and run North along 1/4 section line to right-of-way of V.S. & P Railroad  
20        then exit East far enough to make 8 acres. (A1-96). Being identified by the  
21        Lincoln Parish Tax Assessor in 2011 as Parcel Number 19183000200.

22        (3) A certain lot or parcel of ground, together with all buildings and  
23        improvements thereon, situated in the Parish of Lincoln, State of Louisiana  
24        more fully described as:

25        Commence at the Southwest corner of Southwest of Southeast, Section 19-18-3  
26        and thence East 70 yards, North 35 yards, thence West 70 yards, South 35  
27        yards, to starting point; Less and except .075 acres transferred to the Louisiana  
28        Department of Highways. Being identified by the Lincoln Parish Tax Assessor  
29        in 2011 as Parcel Number 19183000172.

1           (4) A certain lot or parcel of ground, together with all buildings and  
2           improvements thereon, situated in the parish of Lincoln, state of Louisiana  
3           more fully described as:

4           Commence at the Southwest corner of Southwest of Southeast, Section 19-18-3,  
5           run thence East 70 yards, North 70 yards, West 70 yards, thence South 70  
6           yards, to starting point; Less and except a lot 35X70 yards, sold to Samuel  
7           Emanuel and less .118 acres transferred to the Louisiana Department of  
8           Highways. Being identified by the Lincoln Parish Tax Assessor in 2011 as  
9           Parcel Number 19183000171.

10           (5) A certain parcel of ground, together with all buildings and  
11           improvements thereon with the POINT-OF-BEGINNING of herein-described tract  
12           of land represented by the point and corner where the Western boundary of the  
13           SE ¼ of Section 13, Township 18 North – Range 4 West, Land District North of  
14           Red River, City of Grambling, Lincoln Parish, Louisiana, intersects with the  
15           Southern right-of-way of U. S. Interstate No. 20 and run thence Southeasterly,  
16           along said right-of-way, and to the intersection with the Eastern boundary of  
17           said Section 13 and the Western boundary of Section 18, Township 18 North –  
18           Range 3 West; thence continuing Southeasterly, along said right-of-way, and to  
19           the point where said right-of-way begins the off-ramp right-of-way transition  
20           into the right-of-way of Louisiana Highway No. 149 and R.W.E. Jones Drive;  
21           thence continuing Southeasterly, along said right-of-way transition, and to the  
22           intersection with the Southern boundary of said Section 18 and the Northern  
23           boundary of Section 19; thence continuing Southeasterly and then  
24           Southwesterly, along said right-of-way transition, and to the intersection with  
25           the Western right-of-way of aforesaid Louisiana Highway No. 149 and R.W.E.  
26           Jones Drive; thence continuing Southwesterly, along said Western right-of-way,  
27           and to the intersection with the Southern boundary of the Margaret C. Wright,  
28           et al land (Lincoln Parish Parcel No. 19183000030; Conveyance Book 803, Page  
29           56 of the public records of the Office of the Clerk of Court in and for Lincoln

1 Parish, Louisiana); thence turning Easterly, along said Southern boundary and  
2 across said highway, and to the intersection with the Eastern right-of-way of  
3 said highway; thence turning Northeasterly, along said Eastern right-of-way,  
4 and to the point where said right-of-way intersects and begins the on-ramp  
5 transition into the Southern right-of-way of aforesaid U. S. Interstate No. 20;  
6 thence continuing Northeasterly, along said right-of-way transition, and to the  
7 intersection with the said Southern right-of-way; thence turning Southeasterly,  
8 along said Southern right-of-way, and to the intersection with the Eastern  
9 boundary of aforesaid Section 18 and the Western boundary of Section 17;  
10 thence continuing Southeasterly, along said Southern right-of-way, and to the  
11 intersection with the Southern boundary of Section 17 and the Northern  
12 boundary of Section 20; thence continuing Southeasterly, along said Southern  
13 right-of-way, and to the intersection with the Eastern boundary of the NW ¼ of  
14 said Section 20; thence turning Southerly, leaving said Southern right-of-way  
15 and along said Eastern boundary, and to the intersection with the Northern  
16 right-of-way of Louisiana Highway No. 150 and Martin Luther King Jr.  
17 Avenue; thence turning Southwesterly, leaving said Eastern boundary of the  
18 NW ¼ and along said Northern right-of-way, to the intersection with the  
19 Western boundary of said Section 20 and the Eastern boundary of aforesaid  
20 Section 19; thence turning Northerly, along said Section line, and to the  
21 intersection with the Southern boundary of the North ½ of the NE ¼ of the NE  
22 ¼ of said Section 19; thence turning Westerly, along said Southern boundary,  
23 and to the Northeastern corner of the Theodis Osborne land (Lincoln Parish  
24 Parcel No. 19183000173; Conveyance Book 1145, Page 485 of said public  
25 records); thence turning Easterly and then Southerly alternately, along the  
26 Eastern boundary of said Osborne land and boundary common with adjoining  
27 lots identified by Lincoln Parish Parcel No's 19183000004, 19183224001 and  
28 19183135075, and to the intersection with the Southern boundary of the South  
29 ½ of said NE ¼ of NE ¼; thence turning Westerly, along said Southern

1 boundary, and to the intersection with the Western boundary of said NE ¼ of  
2 NE ¼ and the Eastern boundary of the City of Grambling land (Lincoln Parish  
3 Parcel No. 1918300023); thence turning Northerly, leaving said Southern  
4 boundary and along said Eastern boundary of the Grambling land, and to the  
5 Northeast corner of said Grambling land common with the Southern boundary  
6 of the aforesaid Margaret Wright land; thence, turning Westerly, along the  
7 boundary common with said Grambling (South) and Wright (North) lands, and  
8 to the intersection with the Southwesterly extension of the Eastern boundary of  
9 the Tsegai Emmanuel land ((Lincoln Parish Parcel No. 1918300029;  
10 Conveyance Book 1308, Page 758 of said public records); thence turning  
11 Northeasterly, leaving said boundary common with said Grambling and  
12 Wright, and along said Eastern boundary and its' extension thereof of said  
13 Emmanuel land, and to the Northeastern corner of said Emmanuel land; thence  
14 turning Westerly, along the Northern boundary of said Emmanuel land, and to  
15 the intersection with the aforesaid Interstate No. 20 right-of-way transition;  
16 thence turning Southwesterly, along said right-of-way transition, and to the  
17 intersection with the aforesaid Eastern right-of-way of Louisiana Highway No.  
18 149 and R.W.E. Jones Drive; thence continuing Southwesterly, along said  
19 Eastern right-of-way and to the intersection with the aforesaid Southern  
20 boundary of the Margaret Wright land; thence turning Westerly, along said  
21 Southern boundary and across said highway, and to the intersection with the  
22 Western right-of-way of said highway; thence continuing Westerly, leaving said  
23 right-of-way and along the said Southern boundary of the Wright land, and to  
24 the intersection with the Eastern boundary of the NW ¼ of aforesaid Section 19  
25 and the Eastern boundary of the North Louisiana Development Co., L.L.C. or  
26 the M.B. Brim, L.L.C. land (Lincoln Parish Parcel No. 1918300009;  
27 Conveyance Book 1291, Page 273 of said public records); thence turning  
28 Southerly, along said Eastern boundary, to the Southeastern corner of said  
29 land; thence turning Westerly, along the Southern boundary of said land, and

1 to the Southwestern corner of said land and the Southeastern corner of the  
2 North Louisiana Development Co., L.L.C. land (Lincoln Parish Parcel No.  
3 19183112001; Conveyance Book 1285, Page 552 of said public records); thence  
4 continuing Westerly, along the Southern boundary of said land, and to the  
5 Southwestern corner of said land; thence turning Northerly, along the Western  
6 boundary of said land, and to the intersection with the aforesaid Northern  
7 boundary of Section 19 and the aforesaid Southern boundary of Section 18;  
8 thence turning Westerly, along said Section line, to the Section corner common  
9 with Sections 19 (Southeast), 18 (Northeast) of Township 18 North – Range 3  
10 West, and 13 (Northwest) and 24 (Southwest) of Township 18 North – Range 4  
11 West; thence continuing Westerly, along the line common with said Sections 24  
12 and 13, and to the intersection with the Northwestern right-of-way line of the  
13 existing metal structure electrical transmission line; thence turning  
14 Southwesterly, along said Northwestern right-of-way, and to the intersection  
15 with the Southern boundary of the NE ¼ of aforesaid Section 24; thence turning  
16 Westerly, leaving said right-of-way and along said Southern boundary of said  
17 NE ¼, and to the Southwestern corner of said NE ¼; thence turning Northerly,  
18 along the Western boundary of said NE ¼, and to the Northwestern corner of  
19 said NE ¼ and the Southwestern corner of aforesaid SE ¼ of Section 13; thence  
20 continuing Northerly, leaving said NE ¼ and along the said Western boundary  
21 of SE ¼, and back to the POINT-OF-BEGINNING of herein-described tract of  
22 land.

23 C. Purpose. The district shall have as its purpose cooperative economic  
24 development among the city, the district, the state, owners of property within  
25 the district, and other entities as permitted by law in order to provide for the  
26 following:

27 (1) The construction, infrastructure, renovation, and development of  
28 certain properties within the city of Grambling, including a hotel and Legends  
29 Square and to provide for economic development for the city of Grambling and

1 the district.

2 (2) The utilization of sales tax increment financing of the costs and  
3 expenses associated with infrastructure improvements constructed in  
4 accordance with the Legends Square Development Plan for the commercial  
5 development of all or any portion of the property located within the boundaries  
6 of the district as provided for in Subsection H of this Section.

7 D. Governance. (1) In order to provide for the orderly development of  
8 the district and effectuation of the purposes of the district, the district shall be  
9 administered and governed by a board of commissioners, referred to in this  
10 Section as the "board", comprised of nine members as follows:

11 (a) The mayor of the city of Grambling;

12 (b) The five members of the board of aldermen of the city of Grambling;

13 (c) One member appointed by the mayor of the city of Grambling upon  
14 the nomination of the president of Grambling State University from a list of  
15 nominees who have retired or are currently employed at Grambling State  
16 University;

17 (d) Two members appointed by the mayor of the city of Grambling who  
18 shall be citizens of and property owners in the city of Grambling.

19 (2)(a) Members of the board serving pursuant to Subparagraphs (1)(a)  
20 and (b) of this Subsection shall serve for the duration of their term of office with  
21 the city of Grambling.

22 (b) Members of the board serving pursuant to Subparagraphs (1)(c) and  
23 (d) of this Subsection shall serve terms of three years after the initial terms as  
24 provided in Subparagraph (c) of this Paragraph.

25 (c) The initial terms of the members of the board serving pursuant to  
26 Subparagraphs (1)(c) and (d) of this Subsection shall be as follows: one member  
27 shall serve a term that shall expire on December 31, 2013; one member shall  
28 serve a term that shall expire on December 31, 2014; one member shall serve a  
29 term that shall expire on December 31, 2015.



1           (3) Upon expiration of the term of any member of the board, such  
2           member shall continue to serve until reappointed or a successor is duly  
3           appointed. Any vacancy in the membership of the board, occurring either by  
4           reason of death, resignation, or otherwise, shall be filled in the manner of the  
5           original appointment.

6           (4) Any member of the board may be removed by a three-fourths vote  
7           of the remaining membership of the board for cause, which cause may include  
8           failure to attend at least one-half of the meetings of the board in a calendar  
9           year. Any vacancy caused by the removal of a board member shall be filled in  
10          the manner of the original appointment. However, should the Mayor or any  
11          member of the board of aldermen be removed pursuant to this section, then that  
12          person shall be replaced by a three-fourths vote of the remaining membership  
13          present at a duly called meeting and the replacement member shall serve on the  
14          board until the end of the term of elected office of the person the member  
15          replaced.

16          (5) The members of the board shall serve without salary or per diem.  
17          The board may reimburse any member for reasonable, actual and necessary  
18          expenses incurred in the performance of his duties pursuant to this Section.

19          (6) The board shall elect from its members a president, a vice president,  
20          a secretary, and a treasurer, whose duties shall be those common to such offices.  
21          At the option of the board, the offices of secretary and treasurer may be held by  
22          one person.

23          (7) The board shall meet in regular session once each month and shall  
24          also meet in special session as often as the president of the board convenes the  
25          board or upon the written request of three members. A majority of the  
26          members of the board of commissioners shall constitute a quorum for the  
27          transaction of business. All such meetings shall be public meetings subject to  
28          the provisions of R.S. 42:11 et seq. The board shall keep minutes of all meetings  
29          and shall make them available for inspection through the board's secretary or

1 secretary-treasurer, who shall also maintain the minute books and archives of  
2 the district. The monies, funds, and accounts of the district shall be in the  
3 official custody of the board.

4 (8) The domicile of the board shall be established by the board at a  
5 location within the district. The official journal of the district shall be the  
6 official journal of the city of Grambling.

7 E. Rights and powers. The district, acting by and through its board of  
8 commissioners, shall have and exercise all powers of a political subdivision and  
9 special taxing district necessary or convenient for the carrying out of its objects  
10 and purposes including but not limited to the following:

11 (1) To sue and to be sued.

12 (2) To adopt bylaws and rules and regulations.

13 (3) To receive by gift, grant, donation, or otherwise any sum of money,  
14 property, aid, or assistance from the United States, the state of Louisiana, or  
15 any political subdivision thereof, or any person, firm, or corporation.

16 (4) For the public purposes of the district to enter into contracts,  
17 agreements, or cooperative endeavors with the state and its political  
18 subdivisions or political corporations and with any public or private association,  
19 corporation, business entity, or individual.

20 (5) Appoint officers, agents, and employees, prescribe their duties, and  
21 fix their compensation.

22 (6) To acquire by gift, grant, purchase, lease, or otherwise such property  
23 as may be necessary or desirable for carrying out the objectives and purposes  
24 of the district and to mortgage and sell such property.

25 (7) In its own name and on its own behalf to incur debt and to issue  
26 bonds, notes, certificates, and other evidences of indebtedness. For this purpose  
27 the district shall be deemed and considered to be an issuer for purposes of R.S.  
28 33:9037 and shall, to the extent not in conflict with this Section, be subject to the  
29 provisions of R.S. 33:9037.

1                   **(8) Establish such funds or accounts as are necessary for the conduct of**  
2                   **the affairs of the district.**

3                   **F. Hotel Occupancy Tax. (1) In order to provide funds for the purposes**  
4                   **of the district, the district, acting by and through its board of commissioners,**  
5                   **is hereby authorized to levy and collect a tax upon the occupancy of hotel**  
6                   **rooms, motel rooms, and overnight camping facilities within the area provided**  
7                   **for in Paragraph (B)(1) of this Section. The tax rate for such tax shall be at least**  
8                   **equal to the aggregate rate of all such taxes levied and collected within the city**  
9                   **of Grambling by local governmental subdivisions and other political**  
10                   **subdivisions or special taxing districts.**

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

19                   **(b) The tax shall be paid by the person who exercises or is entitled to**  
20                   **occupancy of the hotel room and shall be paid at the time the rent or fee of**  
21                   **occupancy is paid. The word "person" as used herein shall have the same**  
22                   **meaning as contained in R.S. 47:301(8).**

23                   **(c) The hotel shall not advertise room rates to the general public at below**  
24                   **market rates.**

25                   **(3) The tax so authorized shall be imposed by ordinance adopted by the**  
26                   **district, acting by and through its board of commissioners, after the board has**  
27                   **called a special election submitting the proposition for the levy of such tax to the**  
28                   **qualified electors of the district and the proposition has received the favorable**  
29                   **vote of a majority of the electors voting in the election; however, in the event**

1 there are no qualified electors in the district as certified by the registrar of  
2 voters, no such election shall be required. The powers and rights conferred by  
3 this Paragraph shall be in addition to the powers and rights conferred by any  
4 other general or special law and shall be construed to provide a complete and  
5 additional method for the levy of the tax. No election, proceeding, notice, or  
6 approval shall be required for the levy of the tax except as provided in this  
7 Paragraph.

8 (4) It is hereby recognized that without the accomplishment of the  
9 purposes of the district that there would be no collection of a hotel occupancy  
10 tax by any taxing authority within the district. Accordingly, if the district elects  
11 to levy and collect the tax authorized in this Subsection, such levy shall be  
12 deemed to supersede and be in lieu of any other non-statewide tax on hotel  
13 occupancy within the district except for any such tax which is based on a per  
14 head or per person basis.

15 G. Hotel Occupancy Tax Financing. (1)(a) The district may issue revenue  
16 bonds payable from an irrevocable pledge and dedication of up to the full  
17 amount of hotel occupancy tax increments, in an amount to be determined by  
18 the district, to finance or refinance any project or projects, or parts thereof,  
19 which are consistent with the purposes of the district. A hotel occupancy tax  
20 increment shall consist of that portion of the hotel occupancy tax revenues  
21 collected by the district in an amount determined by the board of  
22 commissioners and which is in lieu of other such taxes levied by other non-  
23 statewide taxing authorities.

24 (b) Dedication of hotel occupancy tax increments to pay the revenue  
25 bonds shall not impair existing obligations of the district and shall not include  
26 tax revenues previously dedicated by the district for a special purpose.

27 (2) The district may pledge the taxes collected under the authority of this  
28 Section to any financing of the hotel property in furtherance of the purposes of  
29 the district. Such financing may include but shall not be limited to loans,

1 mortgages, the issuance of bonds, or the issuance of certificates of indebtedness.

2 H. Sales Tax Increment Financing. (1)(a) In addition to any other  
3 authority provided for in this Section and pursuant to a cooperative endeavor  
4 agreement authorized by R.S. 33:9038.34(A), the district may issue revenue  
5 bonds payable solely from an irrevocable pledge and dedication of up to the full  
6 amount of any sales tax increments designated by the board of commissioners  
7 of the district to finance or refinance or to pay all of or a portion of the costs of  
8 projects associated with infrastructure improvements constructed in  
9 accordance with the Legends Square Development Plan for the commercial  
10 development of all or any portion of the property located within the boundaries  
11 of the district.

12 (b) For purposes of this Subsection, the "costs of projects associated with  
13 infrastructure improvements" means the costs of construction, renovation or  
14 relocation of public improvements, including but not limited to public buildings  
15 and other public structures such as streets, sidewalks, streetlights, boardwalks,  
16 utilities, public works, drainage, and related works or fixtures. Such cost shall  
17 also include the costs of surveys and the professional fees associated with the  
18 preparation of plans and specifications associated with the project's  
19 development.

20 (2)(a)(i) A sales tax increment consisting of that portion of sales tax  
21 revenues of any and all non-statewide taxing authorities collected each year on  
22 the sale at retail, the use, the lease or rental, the consumption and storage for  
23 use or consumption of tangible personal property and on sales of services, all as  
24 defined in R.S. 47:301 et seq., or any other appropriate provision or provisions  
25 of law, as amended, from taxpayers located within an area of the district  
26 designated by the board of commissioners as provided for in Subparagraph (b)  
27 of this Paragraph which exceeds the sales tax revenues that were collected by  
28 such taxing authorities in the year immediately prior to the year of designation  
29 of such area.

1           (ii) A sales tax increment consisting of that portion of sales tax revenues  
2           of the state of Louisiana and any political subdivision whose boundaries are  
3           coterminous with those of the state levied upon the same transactions in the  
4           same area which exceeds the sales tax revenues that were collected by such  
5           taxing authorities in the year immediately prior to the year of designation of  
6           such area may be dedicated to pay the revenue bonds of the district in the  
7           manner provided for in R.S. 33:9038.34(A)(6).

8           (b)(i) The board of commissioners of the district shall establish the area  
9           from which sales tax increments are to be pledged and dedicated to the payment  
10           of the revenue bonds, hereafter referred to as the "sales tax area." After the  
11           establishment of the boundaries of the sales tax area, the board shall designate  
12           the initial annual baseline collection rate for the sales tax area, which shall be  
13           the amount of the sales taxes collected in the sales tax area in the fiscal year of  
14           the city of Grambling most recently completed prior to the establishment of the  
15           sales tax area. In addition, a monthly baseline collection rate shall be  
16           determined by dividing the initial annual baseline collection rate by twelve.

17           (ii) The initial annual baseline collection rate and the monthly baseline  
18           collection rate shall be certified by the chief financial officer of the city of  
19           Grambling. The certification shall also be published one time in the official  
20           journal of the city of Grambling.

21           (iii) If the amounts of the initial annual baseline collection rate and the  
22           monthly baseline collection rate are not contested within thirty days after the  
23           said publication, then such amounts shall be conclusively presumed to be valid,  
24           and no court shall have any jurisdiction to alter or invalidate the designation of  
25           the amount of either the initial annual baseline collection rate or the monthly  
26           baseline collection rate.

27           (c) The increment of the sales taxes which are to be pledged and  
28           dedicated to the payment of the revenue bonds shall be the amount of the sales  
29           taxes which are collected in the sales tax area each year in excess of the initial

1 annual baseline collection rate. Such pledged sales tax increment may include  
 2 all or any portion of such excess as determined by the board of commissioners  
 3 of the district.

4 (3) Dedication of sales tax increments to pay the revenue bonds shall not  
 5 impair existing obligations and shall not include tax revenues of a tax authority  
 6 previously dedicated for a special purpose unless a majority of the electors  
 7 within the territorial jurisdiction of such tax authority voting at an election held  
 8 for such purpose approves the use of such tax for the purposes provided for in  
 9 this Subsection.

10 I. Term. The district shall dissolve and cease to exist one year after the  
 11 date all bonds, notes, and other evidences of indebtedness of the district,  
 12 including refunding bonds are paid in full as to both principal and interest;  
 13 however, under no event shall the district have an existence of less than three  
 14 years.

15 J. Liberal construction. This Section, being necessary for the welfare of  
 16 the city of Grambling and its residents, shall be liberally construed to effect the  
 17 purposes thereof.

18 Section 2. This Act shall become effective upon signature by the governor or, if not  
 19 signed by the governor, upon expiration of the time for bills to become law without signature  
 20 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 21 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 22 effective on the day following such approval.

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

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#### DIGEST

Gallot (SB 564)

Proposed law creates the Grambling Legends Square Taxing District within Lincoln Parish.

Proposed law provides for boundaries of the district.

Proposed law provides for the cooperative economic development between the city of Grambling, the district, the state, owners of property within the district and other entities as permitted by law.

Proposed law provides that the district shall be administered and governed by a board of commissioners comprised of nine members who shall serve without salary or per diem:

1. The mayor of the city of Grambling;
2. The 5 members of the board of aldermen of the city of Grambling;
3. One member appointed by the mayor of the city of Grambling upon the nomination of the president of Grambling State University from a list of nominees who have retired from or are currently employed at Grambling State University;
4. Two members appointed by the mayor of the city of Grambling who shall be citizens of and property owners in the city of Grambling.

Proposed law provides for the board to elect a president, a vice president, a secretary and a treasurer.

Proposed law provides that the district shall have rights and powers to carry out its objects and purposes including but not limited to the following:

1. To sue and to be sued.
2. To adopt bylaws and rules and regulations.
3. To receive by gift, grant, donation, or otherwise any sum of money, property, aid, or assistance from the United States, the state of Louisiana, or any political subdivision thereof, or any person, firm, or corporation.
4. For the public purposes of the district to enter into contracts, agreements, or cooperative endeavors with the state and its political subdivisions or political corporations and with any public or private association, corporation, business entity, or individual.
5. Appoint officers, agents, and employees, prescribe their duties, and fix their compensation.
6. To acquire by gift, grant, purchase, lease, or otherwise such property as may be necessary or desirable for carrying out the objectives and purposes of the district and to mortgage and sell such property.
7. In its own name and on its own behalf to incur debt and to issue bonds, notes, certificates, and other evidences of indebtedness. For this purpose the district shall be deemed and considered to be an issuer.
8. Establish such funds or accounts as are necessary for the conduct of the affairs of the district.

Proposed law provides for the levy and collection of a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities only after a special election is held and the proposition received the favorable vote of a majority of the electors voting in the election.

Proposed law provides for definitions.

Proposed law provides for the district to dissolve and cease to exist one year after the date all bonds, notes, and other evidences of indebtedness of the district, however under no event shall the district have an existence of less than three years.



Proposed law provides for sales tax revenues consisting of that portion of sales tax revenues of the state of Louisiana and any political subdivision whose boundaries are coterminous to be dedicated to pay the revenue bonds of the district when the sales tax revenues that were collected by such taxing authorities in the year immediately prior to the year of designation of such area.

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

(Adds R.S. 33:9038.66)

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

1. Adds additional boundaries for the district.
2. Provides for the calling of a special election by the board to levy the tax.
3. Mandates that the tax levy will be deemed to supersede and be in lieu of any non-statewide taxing authority's other tax on hotel occupancy within the district.
4. Permit sales tax revenues consisting of that portion of sales tax revenues of the state of Louisiana and any political subdivision whose boundaries are coterminous to be dedicated to pay the revenue bonds of the district under certain circumstances.