

SENATE BILL NO. 564

BY SENATOR GALLOT AND REPRESENTATIVES JEFFERSON AND SHADOIN

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":**

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

21 **Beginning at the Southwest (SW) corner of the Northwest Quarter (NW1/4) of**  
22 **the Northeast Quarter (NE1/4), Section Nineteen (19), Township Eighteen (18)**  
23 **North, Range Three (3) West, and run East 1,320 feet to the Southeast (SE)**  
24 **corner of said forty acres, thence run due North, along the East line of said forty**  
25 **(40) acres, a distance of 495 feet, thence due West, in a line parallel with the**  
26 **South line of said forty acres, a distance of 1,320 feet, thence South to the point**  
27 **of beginning, containing in all fifteen (15) acres, more or less, situated in the**

1 Parish of Lincoln, State of Louisiana.

2 LESS AND EXCEPT

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

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

13 Also LESS AND EXCEPT the following parcel:

14 A 4.281 acre tract of land located in the Southwest corner of the Northwest ¼  
15 of Northeast¼, Section 19, Township 18 North, Range 3 West, Lincoln Parish,  
16 Louisiana, and being more particularly described as commencing at a 5/8" rod  
17 found in place for the Southwest corner of the Northwest ¼ of Northeast ¼,  
18 thence N00 degrees, 00'54"W 495.24 feet to an angle iron for the Northwest  
19 corner, thence East 187.00 feet to a 5/8" rod for a corner, thence S00 degrees  
20 00'07"W 116.50 feet to a 5/8" rod for a corner, thence N89 degrees 54'48"E  
21 172.50 feet to a 5/8" rod for a corner, thence S00 degrees 00'31"W 73.00 feet to  
22 a 5/8" rod for a corner, thence S87 degrees 51'49"E 199.84 feet to a 5/8" rod at  
23 the West right-of-way of Louisiana Highway #149 for the Northeast corner,  
24 thence S38 degrees 07'00"W 260.48 feet to a 5/8" rod for a corner, thence S23  
25 degrees 58'52"W 112.77 feet to a ½" rod in a gravel road for the Southeast  
26 corner, thence N88 degrees 28'09"W 352.56 feet along said gravel road to a 5/8"  
27 rod for the Southwest corner and the POINT OF BEGINNING, as per plat and  
28 survey of James Wooten, RLS dated June 6, 1997.

29 (2) A certain lot or parcel of ground, together with all buildings and  
30 improvements thereon, situated in the Parish of Lincoln, State of Louisiana

1 more fully described as:

2 Beginning at the Southwest corner of Southwest quarter of the Southeast  
3 quarter of Section 19-18-3 and run North along ¼ section line to right-of-way  
4 of V.S. & P Railroad then extend East far enough to make 8 acres tract. Said  
5 8 acre tract being more fully described in that certain deed from Alfred  
6 Richmond and Dennis Cornell recorded in book A 1, page 96, of the records of  
7 Lincoln Parish, Louisiana. Beginning at Southwest corner of Southeast, Section  
8 19-18-3, and run North along ¼ section line to right-of-way of V.S. & P Railroad  
9 then exit East far enough to make 8 acres. (A1-96). Being identified by the  
10 Lincoln Parish Tax Assessor in 2011 as Parcel Number 19183000200.

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

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

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

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

28 (5) A certain parcel of ground, together with all buildings and  
29 improvements thereon with the POINT-OF-BEGINNING of herein-described tract  
30 of land represented by the point and corner where the Western boundary of the

1           SE ¼ of Section 13, Township 18 North – Range 4 West, Land District North of  
2           Red River, City of Grambling, Lincoln Parish, Louisiana, intersects with the  
3           Southern right-of-way of U. S. Interstate No. 20 and run thence Southeasterly,  
4           along said right-of-way, and to the intersection with the Eastern boundary of  
5           said Section 13 and the Western boundary of Section 18, Township 18 North –  
6           Range 3 West; thence continuing Southeasterly, along said right-of-way, and to  
7           the point where said right-of-way begins the off-ramp right-of-way transition  
8           into the right-of-way of Louisiana Highway No. 149 and R.W.E. Jones Drive;  
9           thence continuing Southeasterly, along said right-of-way transition, and to the  
10           intersection with the Southern boundary of said Section 18 and the Northern  
11           boundary of Section 19; thence continuing Southeasterly and then  
12           Southwesterly, along said right-of-way transition, and to the intersection with  
13           the Western right-of-way of aforesaid Louisiana Highway No. 149 and R.W.E.  
14           Jones Drive; thence continuing Southwesterly, along said Western right-of-way,  
15           and to the intersection with the Southern boundary of the Margaret C. Wright,  
16           et al land (Lincoln Parish Parcel No. 19183000030; Conveyance Book 803, Page  
17           56 of the public records of the Office of the Clerk of Court in and for Lincoln  
18           Parish, Louisiana); thence turning Easterly, along said Southern boundary and  
19           across said highway, and to the intersection with the Eastern right-of-way of  
20           said highway; thence turning Northeasterly, along said Eastern right-of-way,  
21           and to the point where said right-of-way intersects and begins the on-ramp  
22           transition into the Southern right-of-way of aforesaid U. S. Interstate No. 20;  
23           thence continuing Northeasterly, along said right-of-way transition, and to the  
24           intersection with the said Southern right-of-way; thence turning Southeasterly,  
25           along said Southern right-of-way, and to the intersection with the Eastern  
26           boundary of aforesaid Section 18 and the Western boundary of Section 17;  
27           thence continuing Southeasterly, along said Southern right-of-way, and to the  
28           intersection with the Southern boundary of Section 17 and the Northern  
29           boundary of Section 20; thence continuing Southeasterly, along said Southern  
30           right-of-way, and to the intersection with the Eastern boundary of the NW ¼ of

1 said Section 20; thence turning Southerly, leaving said Southern right-of-way  
2 and along said Eastern boundary, and to the intersection with the Northern  
3 right-of-way of Louisiana Highway No. 150 and Martin Luther King Jr.  
4 Avenue; thence turning Southwesterly, leaving said Eastern boundary of the  
5 NW ¼ and along said Northern right-of-way, to the intersection with the  
6 Western boundary of said Section 20 and the Eastern boundary of aforesaid  
7 Section 19; thence turning Northerly, along said Section line, and to the  
8 intersection with the Southern boundary of the North ½ of the NE ¼ of the NE  
9 ¼ of said Section 19; thence turning Westerly, along said Southern boundary,  
10 and to the Northeastern corner of the Theodis Osborne land (Lincoln Parish  
11 Parcel No. 19183000173; Conveyance Book 1145, Page 485 of said public  
12 records); thence turning Easterly and then Southerly alternately, along the  
13 Eastern boundary of said Osborne land and boundary common with adjoining  
14 lots identified by Lincoln Parish Parcel No's 19183000004, 19183224001 and  
15 19183135075, and to the intersection with the Southern boundary of the South  
16 ½ of said NE ¼ of NE ¼; thence turning Westerly, along said Southern  
17 boundary, and to the intersection with the Western boundary of said NE ¼ of  
18 NE ¼ and the Eastern boundary of the City of Grambling land (Lincoln Parish  
19 Parcel No. 19183000023); thence turning Northerly, leaving said Southern  
20 boundary and along said Eastern boundary of the Grambling land, and to the  
21 Northeast corner of said Grambling land common with the Southern boundary  
22 of the aforesaid Margaret Wright land; thence, turning Westerly, along the  
23 boundary common with said Grambling (South) and Wright (North) lands, and  
24 to the intersection with the Southwesterly extension of the Eastern boundary of  
25 the Tsegai Emmanuel land ((Lincoln Parish Parcel No. 19183000029;  
26 Conveyance Book 1308, Page 758 of said public records); thence turning  
27 Northeasterly, leaving said boundary common with said Grambling and  
28 Wright, and along said Eastern boundary and its' extension thereof of said  
29 Emmanuel land, and to the Northeastern corner of said Emmanuel land; thence  
30 turning Westerly, along the Northern boundary of said Emmanuel land, and to

1           the intersection with the aforesaid Interstate No. 20 right-of-way transition;  
2           thence turning Southwesterly, along said right-of-way transition, and to the  
3           intersection with the aforesaid Eastern right-of-way of Louisiana Highway No.  
4           149 and R.W.E. Jones Drive; thence continuing Southwesterly, along said  
5           Eastern right-of-way and to the intersection with the aforesaid Southern  
6           boundary of the Margaret Wright land; thence turning Westerly, along said  
7           Southern boundary and across said highway, and to the intersection with the  
8           Western right-of-way of said highway; thence continuing Westerly, leaving said  
9           right-of-way and along the said Southern boundary of the Wright land, and to  
10           the intersection with the Eastern boundary of the NW ¼ of aforesaid Section 19  
11           and the Eastern boundary of the North Louisiana Development Co., L.L.C. or  
12           the M.B. Brim, L.L.C. land (Lincoln Parish Parcel No. 19183000009;  
13           Conveyance Book 1291, Page 273 of said public records); thence turning  
14           Southerly, along said Eastern boundary, to the Southeastern corner of said  
15           land; thence turning Westerly, along the Southern boundary of said land, and  
16           to the Southwestern corner of said land and the Southeastern corner of the  
17           North Louisiana Development Co., L.L.C. land (Lincoln Parish Parcel No.  
18           19183112001; Conveyance Book 1285, Page 552 of said public records); thence  
19           continuing Westerly, along the Southern boundary of said land, and to the  
20           Southwestern corner of said land; thence turning Northerly, along the Western  
21           boundary of said land, and to the intersection with the aforesaid Northern  
22           boundary of Section 19 and the aforesaid Southern boundary of Section 18;  
23           thence turning Westerly, along said Section line, to the Section corner common  
24           with Sections 19 (Southeast), 18 (Northeast) of Township 18 North – Range 3  
25           West, and 13 (Northwest) and 24 (Southwest) of Township 18 North – Range 4  
26           West; thence continuing Westerly, along the line common with said Sections 24  
27           and 13, and to the intersection with the Northwestern right-of-way line of the  
28           existing metal structure electrical transmission line; thence turning  
29           Southwesterly, along said Northwestern right-of-way, and to the intersection  
30           with the Southern boundary of the NE ¼ of aforesaid Section 24; thence turning

1 Westerly, leaving said right-of-way and along said Southern boundary of said  
 2 NE ¼, and to the Southwestern corner of said NE ¼; thence turning Northerly,  
 3 along the Western boundary of said NE ¼, and to the Northwestern corner of  
 4 said NE ¼ and the Southwestern corner of aforesaid SE ¼ of Section 13; thence  
 5 continuing Northerly, leaving said NE ¼ and along the said Western boundary  
 6 of SE ¼, and back to the POINT-OF-BEGINNING of herein-described tract of  
 7 land.

8 (6) One tract of land situated in Section 18-18-3 described as:  
 9 Commence at the NE corner of SE of SE of Section 18-18-3; thence run North  
 10 89/30'13W 474.56' to a point on the East r/w line of the Grambling Interchange  
 11 Road (R.W.E. Jones Drive); thence South 40/10'44W along said r/w line 420.58'  
 12 to a point; thence South 31/40'44W along said r/w line 492.56' to a ½ rebar for  
 13 the st. pt.; thence South 46/07'52E along said r/w line 189.48' to a concrete r/w  
 14 monument of the North r/w line of I-20; thence North 88/44'53W along an  
 15 existing fence 151.38' to a ½ rebar; thence North 05/34'10E 128.85 back to point  
 16 of beginning; containing 0.223 acres or 9,710.77 square feet and a portion of the  
 17 present I-20 interchange r/w. (From Dept. of T&D) 1147-002). Being identified  
 18 by the Lincoln Parish Tax Assessor in 2011 as Parcel Number 18183147002.

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

23 (1) The construction, infrastructure, renovation, and development of  
 24 certain properties within the city of Grambling, including a hotel and Legends  
 25 Square and to provide for economic development for the city of Grambling and  
 26 the district.

27 (2) The utilization of sales tax increment financing of the costs and  
 28 expenses associated with infrastructure improvements constructed in  
 29 accordance with the Legends Square Development Plan for the commercial  
 30 development of all or any portion of the property located within the boundaries

1 of the district as provided for in Subsection H of this Section.

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

6 (a) The mayor of the city of Grambling.

7 (b) The five members of the board of aldermen of the city of Grambling.

8 (c) One member appointed by the mayor of the city of Grambling upon  
9 the nomination of the president of Grambling State University from a list of  
10 nominees who have retired or are currently employed at Grambling State  
11 University.

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

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

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

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

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

30 (4) Any member of the board may be removed by a three-fourths vote



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

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

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

17 (7) The board shall meet in regular session once each month and shall  
18 also meet in special session as often as the president of the board convenes the  
19 board or upon the written request of three members. A majority of the  
20 members of the board of commissioners shall constitute a quorum for the  
21 transaction of business. All such meetings shall be public meetings subject to  
22 the provisions of R.S. 42:11 et seq. The board shall keep minutes of all meetings  
23 and shall make them available for inspection through the board's secretary or  
24 secretary-treasurer, who shall also maintain the minute books and archives of  
25 the district. The monies, funds, and accounts of the district shall be in the  
26 official custody of the board.

27 (8) The domicile of the board shall be established by the board at a  
28 location within the district. The official journal of the district shall be the  
29 official journal of the city of Grambling.

30 E. Rights and powers. The district, acting by and through its board of

1 commissioners, shall have and exercise all powers of a political subdivision and  
2 special taxing district necessary or convenient for the carrying out of its objects  
3 and purposes including but not limited to the following:

4 (1) To sue and to be sued.

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

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

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

13 (5) Appoint officers, agents, and employees, prescribe their duties, and  
14 fix their compensation.

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

18 (7) In its own name and on its own behalf to incur debt and to issue  
19 bonds, notes, certificates, and other evidences of indebtedness. For this purpose  
20 the district shall be deemed and considered to be an issuer for purposes of R.S.  
21 33:9037 and shall, to the extent not in conflict with this Section, be subject to the  
22 provisions of R.S. 33:9037.

23 (8) Establish such funds or accounts as are necessary for the conduct of  
24 the affairs of the district.

25 F. Hotel Occupancy Tax. (1) In order to provide funds for the purposes  
26 of the district, the district, acting by and through its board of commissioners,  
27 is hereby authorized to levy and collect a tax upon the occupancy of hotel  
28 rooms, motel rooms, and overnight camping facilities within the area provided  
29 for in Paragraph (B)(1) of this Section. The tax rate for such tax shall be at least  
30 equal to the aggregate rate of all such taxes levied and collected within the city

1 of Grambling by local governmental subdivisions and other political  
2 subdivisions or special taxing districts.

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

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

15 (c) The hotel shall not advertise room rates to the general public at below  
16 market rates.

17 (3) The tax so authorized shall be imposed by ordinance adopted by the  
18 district, acting by and through its board of commissioners, after the board has  
19 called a special election submitting the proposition for the levy of such tax to the  
20 qualified electors of the district and the proposition has received the favorable  
21 vote of a majority of the electors voting in the election; however, in the event  
22 there are no qualified electors in the district as certified by the registrar of  
23 voters, no such election shall be required. The powers and rights conferred by  
24 this Paragraph shall be in addition to the powers and rights conferred by any  
25 other general or special law and shall be construed to provide a complete and  
26 additional method for the levy of the tax. No election, proceeding, notice, or  
27 approval shall be required for the levy of the tax except as provided in this  
28 Paragraph.

29 (4) It is hereby recognized that without the accomplishment of the  
30 purposes of the district that there would be no collection of a hotel occupancy

1 tax by any taxing authority within the district. Accordingly, if the district elects  
2 to levy and collect the tax authorized in this Subsection, such levy shall be  
3 deemed to supersede and be in lieu of any other non-statewide tax on hotel  
4 occupancy within the district except for any such tax which is based on a per  
5 head or per person basis.

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

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

18 (2) The district may pledge the taxes collected under the authority of this  
19 Section to any financing of the hotel property in furtherance of the purposes of  
20 the district. Such financing may include but shall not be limited to loans,  
21 mortgages, the issuance of bonds, or the issuance of certificates of indebtedness.

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

1 of the district.

2 (b) For purposes of this Subsection, the "costs of projects associated with  
3 infrastructure improvements" means the costs of construction, renovation or  
4 relocation of public improvements, including but not limited to public buildings  
5 and other public structures such as streets, sidewalks, streetlights, boardwalks,  
6 utilities, public works, drainage, and related works or fixtures. Such cost shall  
7 also include the costs of surveys and the professional fees associated with the  
8 preparation of plans and specifications associated with the project's  
9 development.

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

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

27 (b)(i) The board of commissioners of the district shall establish the area  
28 from which sales tax increments are to be pledged and dedicated to the payment  
29 of the revenue bonds, hereafter referred to as the "sales tax area". After the  
30 establishment of the boundaries of the sales tax area, the board shall designate

1 the initial annual baseline collection rate for the sales tax area, which shall be  
2 the amount of the sales taxes collected in the sales tax area in the fiscal year of  
3 the city of Grambling most recently completed prior to the establishment of the  
4 sales tax area. In addition, a monthly baseline collection rate shall be  
5 determined by dividing the initial annual baseline collection rate by twelve.

6 (ii) The initial annual baseline collection rate and the monthly baseline  
7 collection rate shall be certified by the chief financial officer of the city of  
8 Grambling. The certification shall also be published one time in the official  
9 journal of the city of Grambling.

10 (iii) If the amounts of the initial annual baseline collection rate and the  
11 monthly baseline collection rate are not contested within thirty days after the  
12 said publication, then such amounts shall be conclusively presumed to be valid,  
13 and no court shall have any jurisdiction to alter or invalidate the designation of  
14 the amount of either the initial annual baseline collection rate or the monthly  
15 baseline collection rate.

16 (c) The increment of the sales taxes which are to be pledged and  
17 dedicated to the payment of the revenue bonds shall be the amount of the sales  
18 taxes which are collected in the sales tax area each year in excess of the initial  
19 annual baseline collection rate. Such pledged sales tax increment may include  
20 all or any portion of such excess as determined by the board of commissioners  
21 of the district.

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

28 I. Term. The district shall dissolve and cease to exist one year after the  
29 date all bonds, notes, and other evidences of indebtedness of the district,  
30 including refunding bonds are paid in full as to both principal and interest;

1 however, in no event shall the district have an existence of less than three years.

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

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

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_