

2021 Regular Session

SENATE BILL NO. 80

BY SENATOR CLOUD

TAX/SALES. Reallocates a portion of the state sales tax on room rentals in St. Landry Parish to the Liberty Theatre in Eunice. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:332.20(B), relative to dedication of state sales tax on room  
3 rentals in St. Landry Parish; to dedicate a portion of the state sales tax on room  
4 rentals in St. Landry Parish to the improvement, preservation, and operation of the  
5 Liberty Theatre in Eunice; and to provide for related matters.

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

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:332.20(B) is hereby amended and reenacted to read as follows:

9 §332.20. Disposition of certain collections in St. Landry Parish

10 \* \* \*

11 B. The monies in the St. Landry Parish Historical Development Fund No. 1  
12 shall be subject to an annual appropriation by the legislature. An amount equal to the  
13 avails of the tax imposed by R.S. 47:302 shall be allocated exclusively for  
14 renovation, repair, reconstruction, maintenance, or for payment of principal, interest,  
15 or premium, if any, and other obligations incident to the issuance, security, and  
16 payment of bonds or other evidences of indebtedness, all related to the improvement  
17 and/or preservation of the Old City Hall - City Market in Opelousas, operations of

1 the Delta Grand Theatre in Opelousas, improvement, preservation, and  
 2 operation of the Liberty Theatre in Eunice, and any other related tourism  
 3 activities in St. Landry Parish. An amount equal to the avails of the tax imposed by  
 4 R.S. 47:321 and 331 shall be allocated to the St. Landry Parish Tourist Commission  
 5 for use exclusively in planning, development, or capital improvements of tourism  
 6 sites in the parish of St. Landry.

7 Section 2. This Act shall become effective upon signature by the governor or, if not  
 8 signed by the governor, upon expiration of the time for bills to become law without signature  
 9 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 10 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 11 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 Leonore Heavey.

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## DIGEST

SB 80 Engrossed

2021 Regular Session

Cloud

Present law allocates the avails of the two percent levy of state sales tax on room rentals in St. Landry Parish exclusively to renovation, repair, reconstruction, maintenance, or bond repayment for:

- (1) Preservation of the Old City Hall - City Market in Opelousas
- (2) Operations of the Delta Grand Theatre in Opelousas
- (3) Any other tourism related activities in St. Landry Parish

Proposed law adds the improvement, preservation, and operation of the Liberty Theatre in Eunice to the list of authorized uses for the avails of this tax.

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

(Amends R.S. 47:332.20(B))