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## DIGEST

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HB 134 Original

2021 Regular Session

Carrier

**Abstract:** Provides relative to the use of money in the Allen Parish Capital Improvements Fund, including the proceeds of the state sales tax collected on hotel occupancy in Allen Parish, and provides relative to the membership on the board that administers the fund.

Present law creates the Allen Parish Capital Improvements Fund and provides that the proceeds of the state sales tax on hotel occupancy in Allen Parish are deposited into the fund.

Present law authorizes use of the money in the fund exclusively in Allen Parish for:

- (1) First for capital improvements to the parish courthouse.
- (2) Then for capital improvements to public property in Allen Parish.
- (3) Next for operating expenses related to (1) and (2).

Proposed law provides instead for use of the money in the fund for capital improvements in Allen Parish.

Present law defines "capital improvements" to mean expenditures for the renovation of the Allen Parish courthouse and for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, renovation, preservation, maintenance, or improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.

Proposed law removes the reference to the parish courthouse from this definition and otherwise retains present law.

Present law creates a board to administer the money in the fund. Provides that the board consists of the state senators and representatives who represent the parish, the president of the police jury, the director of the parish tourist commission, and the parish sheriff.

Proposed law replaces the director of the tourist commission with the district attorney and otherwise retains present law.

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

(Amends R.S. 47:302.36(B)(2), (C), and (D))