

## RÉSUMÉ DIGEST

**ACT 393 (SB 227)**

**2017 Regular Session**

**Barrow**

Creates the Bethany Convention Center Development District in East Baton Rouge Parish as a special taxing district and political subdivision of the state.

Provides that the purpose of the district is to provide for cooperative economic development in order to provide for the redevelopment of, and dramatic improvement to, the property within the district located in the city of Baker.

Provides that the district is governed by a seven-member board of commissioners. All members shall constitute a quorum for the transaction of business. The commissioners shall be:

- (1) The mayor of the city of Baker, or his designee.
- (2) Each council member of the Baker City Council.
- (3) A member appointed by the board of directors of the Baker Chamber of Commerce who will serve at the pleasure of the board.

Provides the general rights and powers of the district and its board of commissioners.

Authorizes the district to exercise the power of tax increment financing including ad valorem tax increment financing and sales tax increment financing and to levy sales taxes or hotel occupancy taxes in an amount as may be determined by the board with the approved written consent of the owners of immovable property in the district.

Provides that the aggregate tax rates of the sales tax and occupancy tax must be at least equal to the aggregate rate of all sales and occupancy taxes within the city-parish. In addition, the taxes levied are deemed to supersede other local sales and occupancy taxes if the taxes:

- (1) Do not secure bonds.
- (2) Have not been dedicated by other law or by proposition approved by electors.
- (3) Are not based on a per person basis.
- (4) Are not the occupancy tax authorized by prior law relating to Visit Baton Rouge.

Authorizes the district to use hotel and sales tax incremental financing or other financing pledging the revenues of the district. Provides relative to publishing requirements for certain actions by the board. Prohibits a court from inquiring into board action relative to adoption of ordinances or resolutions or pledge of tax increments after 30 days after publication unless a claim has been filed prior to the end of the 30-day period.

Effective upon signature of the governor (June 23, 2017).

(Adds R.S. 33:9038.71)