

2018 Second Extraordinary Session

SENATE BILL NO. 2

BY SENATOR CLAITOR

FUNDS/FUNDING. Provides for the dedication of certain local avails of the automobile rental tax collected in East Baton Rouge Parish. (Item #11)(7/1/18)

1 AN ACT

2 To amend and reenact R.S. 47:551(D)(8)(a), relative to the distribution of the local avails  
3 of the automobile rental tax; to provide for the dedication of certain avails collected  
4 in East Baton Rouge Parish; to provide for an effective date; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:551(D)(8)(a) is hereby amended and reenacted to read as follows:

8 §551. Imposition of tax

9 \* \* \*

10 D. \* \* \*

11 (8) The local tax as provided in Subsection A of this Section that is collected  
12 in East Baton Rouge Parish shall be distributed as follows:

13 (a) Forty percent to the East Baton Rouge ~~Council on Aging~~ **Office of the**  
14 **Public Defender.**

15 \* \* \*

16 Section 2. This Act shall become effective on July 1, 2018.

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The original instrument was prepared by Jerry J. Guillot. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

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## DIGEST

SB 2 Engrossed

2018 Second Extraordinary Session

Claitor

Present law, relative to avails of the automobile rental tax collected in East Baton Rouge Parish, dedicates 40% to the East Baton Rouge Council on Aging; 40% to Capital Area Human Services, and 20% to the Arts Council of Greater Baton Rouge for its operations and programs.

Proposed law provides for dedication of 40% of the avails to the East Baton Rouge Office of the Public Defender rather than the East Baton Rouge Council on Aging; otherwise retains present law.

Effective July 1, 2018.

(Amends R.S. 47:551(D)(8)(a))

Summary of Amendments Adopted by SenateCommittee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Replaces Visit Baton Rouge with the East Baton Rouge Office of the Public Defender as one of the benefactors of the avails of the automobile rental tax.