

RÉSUMÉ DIGEST

ACT 398 (HB 247)

2026 Regular Session

Carrier

New law creates the Allen Parish Economic Development District as a political subdivision to provide for cooperative economic and community development among the district, the parish, the state, and the owners of property in the district; to provide for tourism-related initiatives; to enhance the development of and improvement to the property within the area of the district; to develop stable and more extensive employment opportunities; to improve infrastructure; and to promote the overall welfare of the citizens of the district. Provides for district boundaries.

New law provides that the district is governed by a five-member board of commissioners composed as follows:

- (1) The president of the Allen Parish Industrial Development Board.
- (2) The president of the Oakdale Chamber of Commerce
- (3) The president of the Kinder Chamber of Commerce.
- (4) The president of the governing authority of Allen Parish.
- (5) The member of the La. House of Representatives whose district encompasses all or the greater portion of the area of the district, or his designee.

New law provides for the powers and duties of the district, including but not limited to the following:

- (1) To receive by gift, grant, or donation any sum of money, property, aid, or assistance from the U.S. the state of La., or any political subdivision thereof, or any person, firm, or corporation.
- (2) To enter into contracts, agreements, or cooperative endeavors with the state and its political subdivisions or political corporations and with any public or private association, corporation, business entity, or individual.
- (3) To appoint officers, agents, and employees; prescribe their duties; and fix their compensation.

New law provides that the board shall not exercise any power, except the power to levy an occupancy tax as authorized in new law, without the approval of the governing authority of Allen Parish.

New law authorizes the district to levy and collect a tax upon the paid occupancy of hotel rooms and overnight camping facilities. Provides that the tax shall not exceed 3% of the rent or fee charged for such occupancy.

New law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room or overnight camping facility at the time the rent or fee for occupancy is paid. Authorizes the district to contract with any public entity authorized to collect sales or use taxes for the collection of the occupancy tax. Requires that all monies be used exclusively for the benefit of the district.

New law requires the board to prepare a plan(s) specifying services, public improvements, facilities, and services proposed to be furnished, constructed, or acquired which may be improvements, facilities, and services the parish is authorized to provide pursuant to the constitution and laws of the state.

New law requires the board to conduct hearings and disseminate information as it deems appropriate or advisable. Requires that any plan developed by the board include an estimate of the annual and total cost of acquiring, constructing, or providing the services, improvements, or facilities.

New law authorizes all state officers and agencies to render services to the district within their respective functions as may be requested by the district. Additionally authorizes the district and the agencies to enter into contracts, cooperative endeavor agreements, or other agreements necessary or convenient to carry out the purposes of new law.

Prior law created the Allen Parish Tourist Commission as a political subdivision of the state composed of all of the territory of Allen Parish. Provided that the commission was governed by a seven-member board of directors. Provided that each member of the board received a per diem not to exceed \$50 for each meeting they attended. Additionally provided that board members could not be paid for more than 12 meetings in each year.

Prior law authorized the commission to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission, not to exceed 3%. Required that the proceeds of the tax be used for the operation of the commission and for the purpose of attracting conventions and tourists into the area and jurisdiction of the commission.

New law abolishes the commission and provides that all remaining funds and property of the commission shall be transferred to the Allen Parish Economic Development District. Requires the district to hold the funds in a separate account to be used for the purpose of attracting conventions and tourist into the area and former jurisdiction of the commission.

Effective August 1, 2026.

(Adds R.S. 33:2740.70.11; Repeals R.S. 33:4574(B)(3), 4574.1.1(A)(3), and 4574.14)