

Prior law authorized the Vermilion Parish Tourist Commission ("commission") to levy and collect an additional three percent tax on occupancy of hotel rooms, motel rooms, and overnight camping facilities located within Vermilion Parish.

Prior law provided that two-thirds of the monies collected from the tax shall be used to fund recreation programs for all youth in the parish and one-third shall be dedicated to the promotion of tourism. Regarding funding for recreational programs, prior law provided it shall be allocated as follows:

- (1) 28.5% to the city of Abbeville.
- (2) 23.5% to the city of Kaplan.
- (3) 14% to the North Vermilion Youth Athletic Association.
- (4) 8% to the town of Delcambre.
- (5) 8% to the town of Erath.
- (6) 8% to the town of Gueydan.
- (7) 5% to the village of Maurice.
- (8) 5% to the Vermilion Parish Police Jury.

Prior law provided that at least 75% of the revenue allocated for recreational purposes to the enumerated entities shall be distributed to qualified nonprofit youth recreation organizations within the territorial jurisdiction of the governmental entity. The remaining funds may be used by the governmental entity for youth recreation purposes as determined by the entity.

Prior law terminated the authority for the additional three percent tax on December 31, 2012.

Prior law provided that effective January 1, 2013, the tourist commission may levy and collect an additional tax of up to two percent occupancy tax subject to voter approval.

Prior law allocated the additional two percent tax equally between recreational activities and the promotion of tourism and provides that the amount allocated to recreational activities is divided amongst the same entities in the same percentage as the three percent tax with the same requirement to disburse to qualified nonprofit youth recreation organizations.

New law provides that notwithstanding any other provision of law to the contrary, revenue collected by the commission from the levy of the three percent additional tax allocated for the town of Gueydan and for the village of Maurice may be expended directly by the town or village for the improvement of recreational parks and facilities or for youth recreation purposes. New law provides that the authority to expend the revenue directly expires September 1, 2014.

Effective upon signature of the governor (June 4, 2013).

(Adds R.S. 33:4574.1.1(Q)(4))