

Regular Session, 2014

HOUSE BILL NO. 1012

BY REPRESENTATIVES LORUSSO, ADAMS, BILLIOT, STOKES, WILLMOTT, AND  
WOODRUFF AND SENATORS APPEL, MARTINY, AND PETERSON

DISTRICTS/TAXING: Provides relative to a special taxing district in Jefferson Parish

1 AN ACT

2 To amend and reenact R.S. 33:1420.19, relative to Jefferson Parish; to provide relative to  
3 a special taxing district located within the parish; to provide relative to the  
4 boundaries, purpose, and governance of the district; to provide relative to the powers  
5 and duties of the district and its governing board; to provide relative to district  
6 funding; and to provide for related matters.

7 Notice of intention to introduce this Act has been published  
8 as provided by Article III, Section 13 of the Constitution of  
9 Louisiana.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:1420.19. is hereby amended and reenacted to read as follows:

12 §1420.19. Special district in Jefferson Parish

13 A. Definitions. As used in this Section, the following words and phrases  
14 shall have the following meanings unless the context otherwise requires:

15 (1) "Board" means the governing board of the district or, if such board has  
16 been abolished, the board, body, or commission succeeding to the principal functions  
17 thereof or to whom the powers given to the board by this Section have been given  
18 by law.

19 (2) "Cost", when used with reference to any project, includes but is not  
20 limited to:

1           (a) The expenses of determining the feasibility or practicability of  
2 acquisition, construction, or reconstruction.

3           (b) The cost of surveys, estimates, plans, and specifications.

4           (c) The cost of improvements.

5           (d) Engineering, fiscal, and legal expenses and charges.

6           (e) The cost of all labor, materials, machinery, and equipment.

7           (f) The cost of all lands, rights, servitudes, and franchises acquired.

8           (g) Financing charges.

9           (h) The creation of initial reserve and debt service funds.

10          (i) Working capital.

11          (j) Interest charges incurred or estimated to be incurred on money borrowed  
12 prior to and during construction and acquisition and for such reasonable period of  
13 time after completion of construction or acquisition as the board may determine.

14          (k) The cost of issuance of bonds pursuant to this Section, including  
15 advertisements and printing.

16          (l) The cost of any election held pursuant to this Section and all other  
17 expenses of issuance of bonds.

18          (m) The discount, if any, on the sale or exchange of bonds.

19          (n) Administrative expenses.

20          (o) Such other expenses as may be necessary or incidental to the acquisition,  
21 construction, or reconstruction of any project or to the financing thereof, or to the  
22 development of any lands within the district.

23          (3) "District" means a special district limited to the performance of those  
24 specialized functions authorized by this Section; the boundaries of which are  
25 contained wholly within Jefferson Parish; the governing head of which is a body  
26 created, organized, and constituted and authorized to function specifically as  
27 prescribed in this Section for the delivery of business development and improvement  
28 services; and the formation, powers, governing body, operation, duration,

1        accountability, requirements for disclosure, and termination of which are as required  
2        by general law.

3                (4) "District roads" means highways, streets, roads, alleys, sidewalks,  
4        landscaping, storm drains, bridges, and thoroughfares of all kinds and descriptions  
5        situated within the district.

6                (5) "Landowner" means the owner of immovable property as it appears in  
7        the official records of the parish, including a trustee, a private corporation, and an  
8        owner of a condominium unit.

9                (6) "Project" or "plan" means any development, improvement, property,  
10       utility, facility, works, enterprise, or service hereafter undertaken or established  
11       under the provisions of this Section.

12               (7) "Revenue bonds" means obligations of the district which are payable  
13       from revenues derived from sources other than ad valorem taxes on immovable or  
14       movable property and which do not pledge the property, credit, or general tax  
15       revenue of the district.

16               ~~A.B.~~ Creation. The governing authority of the parish of Jefferson is hereby  
17       authorized pursuant to this Part and more specifically by this Section to create, by  
18       ordinance, a special taxing district and political subdivision of the state, referred to  
19       in this Section as the "district".

20               ~~B.C.~~ Boundaries. The district shall be comprised of the property in Jefferson  
21       Parish bounded by Veterans Memorial Boulevard, Causeway Boulevard, West  
22       Esplanade Avenue, and Division Street: and the development sites fronting on the  
23       west side of Division Street.

24               ~~C.D.~~ Purpose. The district shall be established for the primary purpose of  
25       promoting, encouraging, and participating in ~~infrastructure improvements to projects~~  
26       or plans to stimulate the economy through commerce, industry, and research and for  
27       the utilization and development of natural, physical, and human resources of the  
28       area. The district shall not promote, encourage, or participate in any action to assist  
29       in the development or redevelopment of a hotel including infrastructure located on

1 a site to be developed for a hotel; however, nothing shall prohibit the district from  
2 providing public infrastructure that benefits the public generally outside the  
3 development site of any hotel.

4 E. Board creation; powers and duties. The board shall be composed of nine  
5 members, all of whom shall be qualified voters of the parish and at least seven of  
6 whom shall have their principal place of business in, their principal domicile in, or  
7 own property in the district. The board shall be composed as follows:

8 (1) One member shall be appointed by the parish president.

9 (2) One member shall be appointed by the sheriff of Jefferson Parish.

10 (3) Two of the members shall be appointed by the at-large members of the  
11 parish council, whereby each at-large councilperson shall appoint one member.

12 (4) Three of the members shall be appointed by the district five  
13 councilperson.

14 (5) One member shall be appointed by the state senator representing the area  
15 or a majority of the area of the district.

16 (6) One member shall be appointed by the state representative representing  
17 the area or a majority of the area of the district.

18 (7) The members of the board initially appointed shall be appointed as  
19 follows: three members for two years each, three members for three years each, and  
20 three members for four years, the length of the term for each individual appointed  
21 to be determined by lot. They shall serve until their successors have been appointed  
22 and qualified.

23 (8) The members of the board thereafter appointed, upon the expiration of  
24 the respective terms of the initial appointees, shall be selected and appointed in  
25 accordance with the procedures prescribed in this Subsection for the selection and  
26 appointment of the original members for the term of five years. Any vacancy which  
27 occurs prior to the expiration of the term for which a member of the board has been  
28 appointed shall be filled in accordance with the procedures as provided in this  
29 Subsection.

1           (9) The board of the district shall exercise the powers granted to the district  
2           pursuant to the provisions of this Section. Each member shall hold office for a term  
3           of five years and until a successor is chosen and qualifies.

4           (10) As soon as practicable after its appointment, the board shall meet and  
5           elect from their number a chairman, a vice chairman, a treasurer, and such other  
6           officers as it may deem appropriate. A secretary of the board may be selected from  
7           among the members or may be otherwise selected or employed by the board. The  
8           duties of the said officers shall be fixed by bylaws adopted by the board.

9           (11) The board shall adopt such rules and regulations as it deems necessary  
10           or advisable for conducting its business and affairs, and may engage such assistants  
11           and employees as is needed to assist the board in the performance of its duties.

12           (12) It shall hold regular meetings as shall be provided by its bylaws and  
13           may hold special meetings at such time and places within or without the district as  
14           may be prescribed in its rules or regulations.

15           (13) A majority of the members of the board shall constitute a quorum for  
16           the transaction of business.

17           (14) The board shall keep a permanent record book in which shall be  
18           recorded minutes of all meetings, proceedings, and any and all corporate acts. The  
19           record book shall be opened to inspection in accordance with R.S. 44:31 et seq.

20           (15) Each board member may be entitled to receive for his services a per  
21           diem per meeting and such travel expenses as may be authorized in the bylaws of the  
22           district.

23           (16) All meetings of the board shall be conducted in accordance with R.S.  
24           42:11 et seq.

25           (17) The board shall adopt rules of procedure not in conflict with any state  
26           act or parish ordinance.

27           (18) The board may employ and fix the compensation of a district manager.  
28           If employed, the district manager shall have charge and supervision of the works of  
29           the district and shall be responsible for preserving and maintaining any improvement

1 or facility constructed or erected pursuant to the provisions of this Section, for  
2 maintaining and operating the equipment owned by the district, and for performing  
3 such other duties as may be prescribed by the board. The district manager may hire  
4 or otherwise employ and terminate the employment of such other persons, including,  
5 without limitation, professional, supervisory, and clerical employees, as may be  
6 necessary and authorized by the board. The compensation and other conditions of  
7 employment of the officers and employees of the district shall be as provided by the  
8 board. Notwithstanding R.S. 42:1101 et seq., the district manager or a board member  
9 or district employee may be a stockholder, officer, or employee of a landowner.

10 (19) The treasurer of the district shall have charge of the funds of the district.  
11 Such funds shall be disbursed only upon the order of the board by warrant or check  
12 countersigned by the treasurer and by such other person as may be authorized by the  
13 board. The board may give the treasurer such other or additional powers and duties  
14 as the board may deem appropriate. The financial records of the district shall be  
15 audited by an independent certified public accountant at least once a year.

16 (20) The board may select as a depository for its funds any qualified public  
17 depository as defined in R.S. 39:1211 et seq.

18 F. Disclosure of public financing. The district shall take affirmative steps  
19 to provide for the full disclosure of information relating to the public financing and  
20 maintenance of improvements to immovable property undertaken by the district.  
21 Such information shall be made available to all existing residents, and to all  
22 prospective residents, of the district.

23 G. Development activities. In order to effectuate the purposes of this  
24 Section, the board shall have the specific authority provided in Subsection H of this  
25 Section; such authority shall be exercised solely within the district.

26 (1) The board shall collaborate with parish government to prepare,  
27 implement, and maintain a redevelopment plan for the district and a program to  
28 implement the redevelopment plan, which shall be a part of the parish's  
29 comprehensive plan. The program shall address capital improvements and shall

1 implement the plan in such a manner as to aid and encourage private development  
2 of the area and to promote and coordinate public development. In collaborating with  
3 parish government, the board may conduct studies and may consult with all  
4 departments of Jefferson Parish and other public or private agencies concerned with  
5 matters affecting or affected by the program.

6 (2) After adoption of the development program, the board may implement  
7 any portion thereof in such manner as shall, in its judgment, most likely accomplish  
8 the program. To that end, the district may employ or contract with contractors,  
9 engineers, architects, attorneys, underwriters, and other professionals in accordance  
10 with state law.

11 (3) The board shall prepare each year an annual budget in accordance with  
12 the Louisiana Local Government Budget Act, R.S. 39:1301 et seq.

13 ~~D.H.~~ Rights and powers. The district, ~~acting by and through the Jefferson~~  
14 ~~Parish Council, referred to in this Section as the "board",~~ shall have and exercise all  
15 powers of a political subdivision and special taxing district necessary or convenient  
16 for the carrying out of its objects and purposes, including but not limited to the  
17 following:

18 (1) To sue and to be sued.

19 (2) To adopt bylaws and rules and regulations.

20 (3) To receive by gift, grant, donation, or otherwise any sum of money,  
21 property, aid, or assistance from the United States, the state of Louisiana, or any  
22 political subdivision thereof, or any person, firm, or corporation.

23 (4) For the public purposes of the district, to enter into contracts, agreements,  
24 or cooperative endeavors with the state and its political subdivisions or political  
25 corporations and with any public or private association, corporation, business entity,  
26 or individual.

27 (5) To appoint officers, agents, and employees, prescribe their duties, and fix  
28 their compensation.

1           (6) To acquire by gift, grant, purchase, lease, or otherwise such property as  
2           may be necessary or desirable for carrying out the objects and purposes of the district  
3           and to mortgage or sell such property.

4           (7) In its own name and on its own behalf to incur debt and to issue bonds,  
5           notes, certificates, and other evidences of indebtedness. For this purpose, the district  
6           shall be deemed and considered to be an issuer as provided in R.S. 33:9037 and shall,  
7           to the extent not in conflict with this Section, be subject to the provisions of R.S.  
8           33:9037.

9           (8) To establish such funds or accounts as are necessary for the conduct of  
10          the affairs of the district.

11          (9) To create or extend a new or existing sales or property tax increment  
12          financing district with the consent of the parish council by ordinance.

13          (10) To determine, order, levy, impose, collect, enforce, and distribute a  
14          parcel fee, ad valorem tax, and/or other types of special assessments within the  
15          district with the consent of the parish council and subject to the approval of voters  
16          within the district.

17          (11) To charge, collect, and enforce fees and other user charges within the  
18          boundaries of the district.

19          (12) To exercise all of the powers necessary and proper in connection with  
20          any of the powers, duties, or purposes authorized by this Section.

21          I. Revenue. (1) The properties from which each special assessment shall be  
22          collected shall be within the district and may be comprised of all or a portion of the  
23          district as specified by Jefferson Parish ordinances.

24          (2)(a) Subject to the approval of the parish council and electors within the  
25          district, the district may levy an ad valorem tax for such number of years as may be  
26          provided in the proposition authorizing its levy as an assessment for the purpose of  
27          implementing the redevelopment plan or plans and for the operating expenses of the  
28          district.



1           **(b) Any ad valorem tax levied by the district shall be subject to homestead**  
2           **exemption as provided by Article VII, Section 20 of the Constitution of Louisiana.**

3           **(c) No ad valorem tax may be levied unless authorized by a majority of the**  
4           **electors within the boundaries of the district who vote at an election held for that**  
5           **purpose in accordance with the applicable provisions of the Louisiana Election**  
6           **Code. The parish council shall call any such election.**

7           **(d) Any tax levied pursuant to the authority of this Section shall be in**  
8           **addition to all other taxes which other political subdivisions in the parish now or**  
9           **hereafter may be authorized by law to levy and collect. All services and programs**  
10           **to be provided from the proceeds of the tax shall be in addition to the services and**  
11           **programs which are otherwise provided by other governing authorities.**

12           E:~~(1)~~(3) In addition to any other authority provided for in this Section and  
13           pursuant to a cooperative endeavor agreement, the district may issue revenue bonds  
14           payable solely from an irrevocable pledge and dedication of up to the full amount of  
15           any sales tax increment designated by the board to finance or refinance or to pay all  
16           of or a portion of the costs of projects located within the district which will result in  
17           economic development or the maintenance of existing jobs or will achieve other  
18           economic goals that will benefit the parish of Jefferson. The district may also utilize  
19           any sales tax increment designated by the board for any authorized purpose of the  
20           district.

21           ~~(2)~~(4)(a) A sales tax increment may consist of that portion of state sales tax  
22           revenues of the state of Louisiana and any political subdivision whose boundaries are  
23           coterminous with those of the state collected each year on the sale at retail, the use,  
24           the lease or rental, the consumption, and storage for use or consumption of tangible  
25           personal property and on sales of services, all as defined in R.S. 47:301 et seq., or  
26           any other applicable provision of law, as amended, from taxpayers located within the  
27           district which exceeds the sales tax revenues that were collected by such taxing  
28           authorities in the year immediately prior to the year of establishment of the district.

1 (b) Prior to the dedication of any state sales tax increments to be used to pay  
2 for an authorized purpose of the district, the secretary of the Department of  
3 Economic Development shall submit his recommendation of the proposal to the Joint  
4 Legislative Committee on the Budget for review and approval. In addition, any  
5 cooperative endeavor agreement or other agreement providing for the expenditure  
6 of funds collected by the state as state sales tax increments and dedicated to a project  
7 or for the payment of revenue bonds therefor shall be subject to approval by the State  
8 Bond Commission prior to execution by the state.

9 (c)(i) The board shall designate the initial annual baseline collection rate for  
10 the district, which shall be the amount of the sales taxes collected in the district in  
11 the fiscal year most recently completed prior to the establishment of the district. In  
12 addition, a monthly baseline collection rate shall be determined by dividing the  
13 initial annual baseline collection rate by twelve.

14 (ii) The initial annual baseline collection rate and the monthly baseline  
15 collection rate shall be certified by the chief financial officer of Jefferson Parish.  
16 The certification shall also be published one time in the official journal of Jefferson  
17 Parish.

18 (iii) If the amounts of the initial annual baseline collection rate and the  
19 monthly baseline collection rate are not contested within thirty days after the said  
20 publication, then such amounts shall be conclusively presumed to be valid, and no  
21 court shall have any jurisdiction to alter or invalidate the designation of the amount  
22 of either the initial annual baseline collection rate or the monthly baseline collection  
23 rate.

24 (d) The increment of the sales taxes which are to be pledged and dedicated  
25 to the payment of the revenue bonds or otherwise used for district purposes as  
26 provided in this Section shall be the amount of the sales taxes which are collected in  
27 the district each year in excess of the initial annual baseline collection rate. The  
28 pledged sales tax increment may include all or any portion of such excess as  
29 determined by the board.

1           ~~(3)~~(5) Dedication of sales tax increments to pay the revenue bonds or other  
2 use of sales tax increments for district purposes as provided in this Section shall not  
3 impair existing obligations and shall not include tax revenues of a tax authority  
4 previously dedicated for a special purpose unless a majority of the electors within the  
5 territorial jurisdiction of such tax authority voting at an election held for such  
6 purpose approves the use of such tax for the purposes provided for in this  
7 Subsection.

8           (6) In addition to any other authority provided for in this Section and  
9 pursuant to the provisions of R.S. 33:9032 and 9038.33, the district may issue  
10 revenue bonds payable solely from ad valorem tax increments.

11           (7) The governing authority of Jefferson Parish is hereby authorized to  
12 impose and collect a parcel fee within the district subject to and in accordance with  
13 the provisions of this Paragraph:

14           (a) The amount of the fee shall be as requested by duly adopted resolution  
15 of the council. The fee shall be a flat fee per each parcel of land.

16           (b) The fee shall be imposed on each parcel located within the district.

17           (c) For purposes of this Section, "parcel" means a lot, a subdivided portion  
18 of ground, an individual tract, or a "condominium parcel" as defined in R.S.  
19 9:1121.103. Thus with respect to condominiums, the fee collector shall impose the  
20 parcel fee on each lot on which condominiums are situated and not on individual  
21 condominium units.

22           (d) The owner of each parcel shall be responsible for payment of the fee. The  
23 tax collector shall submit the bill for a parcel fee which is to be collected from the  
24 condominium owners to the condominium owners association, and the association  
25 shall pay the fee from funds available for that purpose. The association shall remain  
26 liable for the entire fee until it is paid.

27           (e) The fee shall be imposed only after the question of its imposition has  
28 been approved by a majority of the registered voters of the district voting on the  
29 proposition at an election held for that purpose in accordance with the Louisiana

1 Election Code. No other election shall be required except as provided by this  
2 Paragraph.

3 (f) The fee shall expire four years from its initial levy.

4 (g) The fee may be renewed as provided in Subparagraph (e) of this  
5 Paragraph.

6 (h) The fee shall be collected at the same time and in the same manner as ad  
7 valorem taxes are collected by the parish.

8 (i) Any parcel fee which is unpaid shall be added to the tax rolls of the parish  
9 and shall be enforced with the same authority and subject to the same penalties and  
10 procedures as unpaid ad valorem taxes.

11 (j) The Jefferson Parish Sheriff's Office shall remit to the district all amounts  
12 collected not more than sixty days after collection. However, the sheriff's office may  
13 retain one percent of the amount collected as a collection fee.

14 J. Exemption from taxes. It is hereby determined that the creation of the  
15 district and the carrying out of its public functions and corporate purposes is, in all  
16 respects, a public and governmental purpose for the benefit of the people of the  
17 state, and for the improvement of their health, safety, welfare, prosperity, and  
18 security, and that such functions and purposes are public purposes and that the  
19 district will be performing an essential governmental function in the exercise of the  
20 powers conferred upon it by this Section. All obligations authorized to be issued by  
21 the district pursuant to the provisions of this Section, together with interest thereof,  
22 income therefrom, and gain upon the sale thereof shall be exempt from all state and  
23 local taxes.

24 K. Dissolution. If the district ceases to exist, any funds of the district shall  
25 be transmitted to the governing authority of Jefferson Parish, and shall be used solely  
26 and exclusively for providing supplemental improvements, maintenance, repair, and  
27 upkeep to the streets and related infrastructure of the Metairie CBD area.

1           F: L. Liberal construction. This Section, being for a public purpose and  
 2           necessary for the welfare of the state, Jefferson Parish, and their residents, shall be  
 3           liberally construed to effect the purposes thereof.

4           Section 2. This Act shall become effective upon signature by the governor or, if not  
 5           signed by the governor, upon expiration of the time for bills to become law without signature  
 6           by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 7           vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 8           effective on the day following such approval.

### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Lorusso

HB No. 1012

**Abstract:** Relative to a special taxing district in Jefferson Parish, expands the boundaries of the district, provides for the establishment of a new governing board, and grants the district additional powers and duties.

Present law authorizes the governing authority of Jefferson Parish to create a special taxing district for the purpose of promoting, encouraging, and participating in infrastructure improvements to stimulate the economy through commerce, industry, and research and for the utilization and development of natural, physical, and human resources of the area. Provides for district boundaries.

Proposed law expands the boundaries of the district and instead provides that the purpose of the district is to promote, encourage, and participate in projects or plans, rather than infrastructure improvements, to stimulate the economy.

Present law prohibits the district from assisting in the development or redevelopment of a hotel (including infrastructure on a development site) except that the district may provide public infrastructure that benefits the public generally outside the development site of a hotel.

Proposed law retains present law.

Present law provides that the district is governed by the governing authority of Jefferson Parish.

Proposed law instead provides that the district is governed by a board of nine members all of whom are required to be qualified voters of the parish and at least seven of whom have their principal place of business in, or principal domicile in, or own property in the district composed as follows:

- (1) One member appointed by the parish president.
- (2) One member appointed by the sheriff of Jefferson Parish.

- (3) Two members appointed by the at-large members of the parish council.
- (4) Three members appointed by the district five councilperson.
- (5) One member appointed by the state senator representing the area or a majority of the area of the district.
- (6) One member appointed by the state representative representing the area or a majority of the area of the district.

Requires board members to serve five-year staggered terms.

Proposed law requires the district to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to immovable property undertaken by the district.

Proposed law requires the board to collaborate with the parish government to prepare, implement, and maintain a redevelopment plan for the district and a program to implement the redevelopment plan to address capital improvements, which must be a part of the parish's comprehensive plan. Authorizes the district to collaborate to conduct studies and to consult with all departments of the parish and other public or private agencies concerned with matters affected by the program. Authorizes the district to employ or contract with contractors, engineers, architects, attorneys, underwriters, and other professionals. Requires the board to adopt an annual budget in accordance with the Local Government Budget Act.

Present law grants the district all powers of a political subdivision and special taxing district necessary or convenient for the carrying out of its objects and purposes, including but not limited to the following:

- (1) To sue and be sued.
- (2) To adopt bylaws and rules and regulations.
- (3) To receive money, property, aid, or assistance from the U.S., the state, or any political subdivision thereof, or any person, firm, or corporation.
- (4) To enter contracts, agreements, or cooperative endeavors.
- (5) To appoint officers, agents, and employees, prescribe their duties, and fix their compensation.
- (6) To acquire property for carrying out the objectives and purposes of the district and to mortgage or sell such property.
- (7) To incur debt. Provides that the district shall be deemed an issuer for purposes of present law (R.S. 33:9037) relative to issuance of debt for economic development.
- (8) To establish such funds or accounts as necessary.

Proposed law grants additional powers to the district including:

- (9) To create or extend a new or existing sales or property tax increment financing district with the consent of the parish council by ordinance.
- (10) To determine, order, levy, impose, collect, enforce, and distribute a parcel fee, ad valorem tax, or other types of special assessments within the district with the consent of the parish council and subject to the approval of voters within the district. Ad valorem taxes are subject to the homestead exemption.

- (11) To charge, collect, and enforce fees and other user charges within the boundaries of the district.

Present law, pursuant to a cooperative endeavor agreement, authorizes the district to issue revenue bonds payable solely from up to the full amount of any sales tax increments designated by the board to finance or pay costs of projects which will result in economic development or the maintenance of existing jobs or will achieve other economic goals that will benefit the parish of Jefferson, or for any authorized purpose of the district.

Present law provides that a sales tax increment may consist of that portion of sales tax revenues of the state and any political subdivision with boundaries coterminous with the state collected from taxpayers located within the district which exceeds the sales tax revenues that were collected by such taxing authorities in the year immediately prior to the year the district is established. Provides that the sales tax increment that may be used for district purposes shall be the sales taxes collected each year in excess of the initial baseline. Provides for the calculation of the baseline; requires certification and publication of the baseline. Provides for presumption of validity thereof if not contested within 30 days of publication.

Present law requires, prior to dedication of state sales tax increments, the secretary of the Dept. of Economic Development to submit his recommendation of the proposal to the Joint Legislative Committee on the Budget for review and approval. Provides that any agreement providing for the expenditure of funds is subject to approval by the State Bond Commission prior to execution by the state.

Present law provides that dedication of sales tax increments shall not impair existing obligations and shall not include tax revenues previously dedicated for a special purpose unless a majority of the electors within the territorial jurisdiction of such tax authority approves the use of such tax for district purposes.

Proposed law retains present law and additionally authorizes the district to issue revenue bonds payable solely from ad valorem tax increments. Further authorizes the district to collect a parcel fee as requested by duly adopted resolution of the council, subject to voter approval. Provides that the fee expires four years from its initial levy, but may be renewed. Requires the Jefferson Parish Sheriff's office to remit to the district all amounts collected not more than 60 days after collection. Authorizes the sheriff's office to retain 1% of the amount collected as a collection fee.

Proposed law provides that the functions of the district are for public purposes and that all obligations authorized to be issued by the district pursuant to proposed law, together with interest thereof, income therefrom, and gain upon the sale thereof are exempt from all state and local taxes.

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

(Amends R.S. 33:1420.19)

#### Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill.

1. Provides for an increase in the membership of the governing board by adding appointments by state legislators.
2. Makes technical changes.