

RÉSUMÉ DIGEST

ACT 284 (SB 80)

2021 Regular Session

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Prior law allocated the avails of the two percent levy of state sales tax on room rentals in St. Landry Parish exclusively to renovation, repair, reconstruction, maintenance, or bond repayment for:

- (1) Preservation of the Old City Hall - City Market in Opelousas
- (2) Operations of the Delta Grand Theatre in Opelousas
- (3) Any other tourism related activities in St. Landry Parish

New law adds the operations, upgrades, and maintenance of City of Opelousas Parks and Recreation, and improvement, preservation, and operation of the Liberty Theatre in Eunice to the list of authorized uses for the avails of this tax.

Effective upon signature of the governor (June 14, 2021).

(Amends R.S. 47:332.20(B))