

RÉSUMÉ DIGEST

ACT 273 (HB 134)

2021 Regular Session

Carrier

Existing law creates the Allen Parish Capital Improvements Fund and provides that the proceeds of the state sales tax on hotel occupancy in Allen Parish are deposited into the fund.

Prior law authorized use of the money in the fund exclusively in Allen Parish for:

- (1) First, for capital improvements to the parish courthouse.
- (2) Then, for capital improvements to public property in Allen Parish.
- (3) Next, for operating expenses related to (1) and (2).

New law provides instead for use of the money in the fund for capital improvements in Allen Parish.

Existing law defines "capital improvements" to mean expenditures for acquiring lands, buildings, equipment, or other permanent properties, or for their construction, renovation, preservation, maintenance, or improvement, or for payment of principal, interest, or premium, if any, and other obligations incident to the issuance, security, and payment of bonds or other evidences of indebtedness associated therewith.

Prior law included expenditures for the renovation of the Allen Parish courthouse in the definition of "capital improvements". New law removes prior law.

Existing law creates a board to administer the money in the fund. Provides that the board consists of the state senators and representatives who represent the parish, the president of the police jury, and the parish sheriff.

Prior law provided that the director of the parish tourist commission was a member of the board. New law replaces the director of the tourist commission with the district attorney.

Effective upon signature of governor (June 15, 2021).

(Amends R.S. 47:302.36(B)(2), (C), and (D))