

2022 Regular Session

HOUSE BILL NO. 1018

BY REPRESENTATIVE EDMONDS

FUNDS/FUNDING: Establishes the Temporary Sales Tax Fund and provides for deposit of certain state sales tax revenue into the fund

1 AN ACT

2 To amend and reenact R.S. 47:321.1(G) and to enact Subpart Q-4 of Part II-A of Chapter 1  
3 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised  
4 of R.S. 39:100.125, relative to special treasury funds; to create the Temporary Sales  
5 Tax Fund as a special treasury fund; to provide for the deposit, use, and investment  
6 of monies in the fund; to provide for an effective date; to provide for certain  
7 limitations; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. Subpart Q-4 of Part II-A of Chapter 1 of Subtitle I of Title 39 of the  
10 Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.125 is hereby enacted to read  
11 as follows:

12 SUBPART Q-4. TEMPORARY SALES TAX FUND

13 §100.125. Temporary Sales Tax Fund; creation

14 A. There is hereby created, as a special fund in the state treasury, the  
15 "Temporary Sales Tax Fund", referred to in this Subpart as the "fund".

16 B. After compliance with the requirements of Article VII, Section 9(B) of  
17 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,  
18 and prior to placing monies into the state general fund, except for monies dedicated  
19 pursuant to the provisions of R.S. 48:77, the treasurer shall pay an amount equal to

1 the monies received by the state treasury from the avails of the tax imposed pursuant  
2 to the provisions of R.S. 47:321.1 into the fund.

3 C.(1) Unless specified for deposit into a specific subfund, monies deposited  
4 into the fund shall be allocated to the following subfunds as follows:

5 (a) An amount equal to thirty percent of monies deposited into the fund each  
6 year, not to exceed an aggregate total of one hundred million dollars each year, shall  
7 be credited to the Lake Charles Bridge Subfund, hereby established in the fund.  
8 Monies in this subfund shall be appropriated to the Department of Transportation and  
9 Development solely for direct costs associated with actual project delivery,  
10 construction, and maintenance of the I-10 bridge in the greater Lake Charles area.

11 (b) An amount equal to fifty percent of monies deposited into the fund each  
12 year, not to exceed an aggregate total of one hundred sixty-six million six hundred  
13 sixty-six thousand six hundred sixty-seven dollars each year, shall be credited to the  
14 Baton Rouge Bridge Subfund, hereby established in the fund. Monies in this  
15 subfund shall be appropriated to the Department of Transportation and Development  
16 solely for direct costs associated with actual project delivery, construction, and  
17 maintenance of a new bridge in the greater Baton Rouge area.

18 (c) An amount equal to twenty percent of monies deposited into the fund  
19 each year, not to exceed an aggregate total of sixty-six million six hundred sixty-six  
20 thousand six hundred sixty-seven dollars each year, shall be credited to the I-49  
21 Projects Subfund, hereby established in the fund. Monies in this subfund shall be  
22 appropriated to the Department of Transportation and Development solely for direct  
23 costs associated with the expansion of the I-49 south corridor.

24 (2) Monies in each subfund established pursuant to Paragraphs (1) and (4)  
25 of this Section shall be invested in the same manner as monies in the state general  
26 fund and interest earned on such investment shall be deposited into each subfund.  
27 Unexpended and unencumbered monies in each subfund at the end of each fiscal  
28 year shall remain in the subfund to which they have been credited.



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**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)]

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HB 1018 Engrossed

2022 Regular Session

Edmonds

**Abstract:** Establishes the Temporary Sales Tax Fund and provides for the deposit of the avails of the .45% state sales and use tax into the fund.

Present law levies a .45% state sales and use tax. Further provides the levy will expire June 30, 2025.

Present law provides that the collections from the .45% sales and use tax are deposited into the state general fund. Proposed law provides instead that the avails of the .45% sales and use tax are deposited into the Temporary Sales Tax Fund as provided in proposed law (R.S. 39:100.125).

Proposed law creates the "Temporary Sales Tax Fund" as a special treasury fund. Provides that after compliance with the requirements of present constitution (Article VII, Section 9(B)) relative to the Bond Security and Redemption Fund, and prior to placing monies into the state general fund, the treasurer shall pay an amount equal to the monies received by the state treasury from the avails of the tax imposed pursuant to present law (R.S. 47:321.1) except for monies dedicated pursuant to present law (R.S. 48:77) into the fund.

Proposed law establishes four separate subfunds within the fund and requires the monies deposited into the fund to be allocated to these subfunds as follows:

- (1) 30%, not to exceed \$100,000,000 each year, to be credited to the Lake Charles Bridge Subfund. Requires monies in this subfund to be appropriated to the Dept. of Transportation and Development (DOTD) solely for direct costs associated with actual project delivery, construction, and maintenance of the I-10 bridge in the greater Lake Charles area.
- (2) 50%, not to exceed \$166,666,667 each year, to be credited to the Baton Rouge Bridge Subfund. Requires monies in this subfund to be appropriated to DOTD solely for direct costs associated with actual project delivery, construction, and maintenance of a new bridge in the greater Baton Rouge area.
- (3) 20%, not to exceed \$66,666,667 each year, to be credited to the I-49 Projects Subfund. Requires monies in this subfund to be appropriated to DOTD solely for direct costs associated with the expansion of the I-49 south corridor.
- (4) If a subfund reaches its annual maximum credit amount, then any additional funds that would have been credited to the subfund shall be deposited into the Non-Federal Eligible Highway Program Subfund. Requires monies in this subfund to be appropriated to DOTD solely for direct costs associated with actual project delivery, construction, and maintenance of highways in the Non-Federal Eligible Highway Program.

Proposed law requires monies in each subfund to be invested in the same manner as monies in the state general fund and interest earned on such investment shall be deposited into each subfund. Unexpended and unencumbered monies in each subfund at the end of each fiscal year shall remain in the subfund to which they have been credited.

Proposed law limits the maximum amount of monies that may be deposited into each subfund established in proposed law to deposits from the avails of the .45% state sales and use tax and not to monies deposited into the subfund through donation, appropriation, or funds transfer.

Effective on July 1, 2022

(Amends R.S. 47:321.1(G); Adds R.S. 39:100.125)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Exempt monies dedicated pursuant to present law (R.S. 48:77) from proposed law.
2. Establish four separate subfunds within the Temporary Sales Tax Fund for deposit of the avails of the proceeds of the .45% state sales and use tax and the use of the proceeds of the tax as follows:
  - (1) Lake Charles Bridge Subfund - 30% of the monies in the fund, not to exceed \$100,000,000 each year, to be appropriated to DOTD to be used solely for direct costs associated with actual project delivery, construction, and maintenance of the I-10 bridge in the greater Lake Charles area.
  - (2) Baton Rouge Bridge Subfund - 50% of the monies in the fund, not to exceed \$166,666,667 each year, to be appropriated to DOTD solely for direct costs associated with actual project delivery, construction, and maintenance of a new bridge in the greater Baton Rouge area.
  - (3) I-49 Projects Subfund - 20%, not to exceed \$66,666,667 each year, to be appropriated to DOTD solely for direct costs associated with the expansion of the I-49 south corridor.
  - (4) Non-Federal Eligible Highway Program Subfund - additional monies after a subfund meets its annual maximum amount that would have been deposited into a subfund to be appropriated to DOTD solely for direct costs associated with actual project delivery, construction, and maintenance of highways in the Non-Federal Eligible Highway Program.
3. Limit the maximum amount of monies that may be deposited into each subfund to deposits from the avails of the .45% state sales and use tax and not to monies deposited into the subfund through donation, appropriation, or funds transfer.
4. Change the effective date of proposed law from signature of the governor or lapse of time for gubernatorial action to July 1, 2022.