

2025 Regular Session

HOUSE BILL NO. 267

BY REPRESENTATIVE LACOMBE

DISTRICTS/TAXING: Creates the Hotel Francis District within the town of St. Francisville

1 AN ACT

2 To enact R.S. 33:9038.81, relative to the town of St. Francisville; to provide for the creation
3 of a special taxing district; to provide for the purpose, governance, boundaries, and
4 powers and duties of the district; to provide for district funding, including the
5 authority to engage in tax increment financing; to provide for an effective date; and
6 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. 33:9038.81 is hereby enacted to read as follows:

12 §9038.81. Hotel Francis District; cooperative economic development

13 A. There is hereby created within the town of St. Francisville, as more
14 specifically provided in Subsection B of this Section, a body politic and corporate
15 which shall be known as the Hotel Francis District, referred to in this Section as the
16 "district". The district shall be a political subdivision of the state as defined in the
17 Constitution of Louisiana.

18 B. The boundaries of the district shall encompass the following area: One
19 (1) certain tract or parcel of ground designated as "Tract A", containing 14.800 Ac.
20 (644,671 Sq. Ft.) with all improvements thereon, located in Section 68, T-3-S,

1 R-3-W, Greensburg Land District, West Feliciana Parish, Louisiana, and more
2 particularly described as follows: Commence at a point and corner at the intersection
3 of the Southwesterly right-of-way of U.S. Highway 61 with the boundary line
4 common to Tract B and a Tract owned by Whitney Bank of Louisiana; thence,
5 departing said right-of-way, S 50°05'59" W a distance of 403.60 feet to the Point of
6 Beginning; Thence, S 40°18'40" E a distance of 109.48 feet to a point and corner;
7 thence, S 72°09'24" E a distance of 727.64 feet to a point and corner; thence,
8 S 29°58'47" E a distance of 248.97 feet to point and corner; thence, S 64°48'40" W
9 a distance of 670.30 feet to a point and corner; thence, N 81°10'20" W a distance of
10 472.14 feet to a point and corner; thence, N 80°14'15" W a distance of 77.17 feet to
11 a point and corner; thence, N 03°04'00" W a distance of 625.61 feet to a point and
12 corner; thence, N 50°00'07" E a distance of 287.53 feet to a point and corner; thence,
13 S 40°18'40" E a distance of 115.15 feet to the Point of Beginning.

14 C. The district is created to provide for cooperative economic development
15 among the municipality, the parish, the owners of property in the district, the district,
16 and the state, in order to provide for the redevelopment of and dramatic improvement
17 to the blighted property within the area of the district into a conference-style hotel
18 and related facilities.

19 D.(1) The district shall be governed by a three-member board of
20 commissioners composed as follows:

21 (a) The mayor of the town of St. Francisville.

22 (b) The mayor of the town of St. Francisville shall appoint two members of
23 the governing authority of the town of St. Francisville.

24 (2) A majority of the members of the board shall constitute a quorum for the
25 transaction of business. The board shall keep minutes of all meetings and shall make
26 them available for inspection through the board's secretary-treasurer. The minute
27 books and archives of the district shall be maintained by the board's
28 secretary-treasurer. The monies, funds, and accounts of the district shall be in the
29 official custody of the board.

1 (3) The board shall adopt bylaws and prescribe rules to govern its meetings.

2 The members of the board shall serve without salary or per diem but shall be entitled
3 to reimbursement for reasonable, actual, and necessary expenses incurred in the
4 performance of their duties.

5 (4) The domicile of the board shall be established by the board at a location
6 within the district.

7 (5) The board shall elect from its own members a president, a vice-president,
8 and a secretary-treasurer, whose duties shall be common to such offices or as may
9 be provided by bylaws adopted by the district. The board shall hold regular meetings
10 and may hold special meetings as provided in the bylaws.

11 E. The district, acting by and through its board, shall be a special taxing
12 district and shall have and exercise all powers of a political subdivision and special
13 taxing district necessary or convenient for the carrying out of its objectives and
14 purposes, including but not limited to the following:

15 (1) To sue and to be sued.

16 (2) To adopt bylaws, rules, and regulations.

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

20 (4) To enter into contracts, agreements, or cooperative endeavors with the
21 state and its political subdivisions or political corporations and with any public or
22 private association, corporation, business entity, or person, including but not limited
23 to pledge and collateral assignment agreements and tax collection agreements.

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

26 (6) To acquire by gift, grant, purchase, lease, or otherwise property as
27 necessary or desirable for carrying out the objectives and purposes of the district and
28 to mortgage and sell such property.

1 (7) In its own name and on its own behalf to incur debt and to issue bonds,
2 notes, certificates, and other evidences of indebtedness. If the district issues bonds
3 pursuant to this Section, the district shall be deemed and considered to be an issuer
4 for purposes of R.S. 33:9037 and shall, to the extent not in conflict with this Section,
5 be subject to the provisions of R.S. 33:9037.

6 (8) To establish such funds or accounts as necessary for the conduct of the
7 affairs of the district.

8 (9) To levy and collect the taxes authorized by this Section.

9 (10) To enter into one or more agreements to provide for the collection of
10 the taxes collected within the district and remittance of the taxes to the appropriate
11 recipients.

12 F.(1) In order to provide funds for the purposes of the district, the district
13 may levy and collect within the district a tax upon the occupancy of hotel rooms and
14 a tax upon the sale of food and beverage not intended for home consumption. The
15 aggregate tax rate upon the occupancy of hotel rooms within the district shall be at
16 least equal to the aggregate rate of all taxes upon the occupancy of hotel rooms
17 levied and collected within the parish of West Feliciana. The aggregate food and
18 beverage tax rate within the district shall be at least equal to the aggregate rate of all
19 taxes on food and beverage levied and collected within the parish of West Feliciana.

20 (2)(a) The word "hotel" as used in this Section shall have the same meaning
21 as provided in R.S. 47:301(6).

22 (b) The occupancy tax shall be paid by the person who exercises or is
23 entitled to occupancy of the hotel room and shall be paid at the time the rent or fee
24 of occupancy is paid.

25 (c) The food and beverage tax shall be paid by the person who pays for the
26 food and beverages at the point of sale.

27 (d) The word "person" as used in this Section has the same meaning as
28 contained in R.S. 47:301(8).

1 (3) The taxes authorized in this Section shall be imposed by ordinance
2 adopted by the board without the need of an election.

3 (4) If there are no hotel occupancy or sales taxes whatsoever generated at the
4 property and, but for the hotel project to be developed at the property within the
5 district, there would be no collection of a hotel occupancy tax or food and beverage
6 tax by any taxing authority within the district, and if the district elects to levy and
7 collect the taxes authorized in this Section, the levy shall be deemed to supersede and
8 be in lieu of only other taxes on hotel occupancy and sales within the district that do
9 not secure bonds that have been authorized, that have not been dedicated by other
10 law or by proposition approved by electors voting in an election for such purpose,
11 and that are not based on a per-person basis. Additionally, if during the term of the
12 district, other taxes on hotel occupancy or sales within the district that are not
13 available for use for tax increment financing purposes subsequently cease to be
14 authorized to secure bonds, cease to secure bonds that have been authorized, or cease
15 to be dedicated by other law or by proposition approved by electors voting in an
16 election for such purpose and thus become available for the use of the financing
17 purposes hereunder, the levy pursuant to this Section shall at that time be deemed to
18 supersede and be in lieu of such other taxes on hotel occupancy or sales within the
19 district and shall be available for use for the purposes of the district.

20 G.(1)(a) The district may issue revenue bonds, in one or more series, payable
21 from an irrevocable pledge and dedication of available non-voter elected, pledged,
22 or dedicated up to the full amount of hotel occupancy and food and beverage sales
23 tax increments, in an amount to be determined by the district, to finance or refinance
24 any project or projects or parts thereof which are consistent with the purposes of the
25 district. Additionally, without the necessity of issuing revenue bonds, the district
26 may pledge the tax increments collected under the authority of this Section to any
27 financing or multiple refinancing of a hotel and related facilities within the district
28 in furtherance of the purposes of the district. Such financing may include but shall
29 not be limited to loans, mortgages, the issuance of bonds, or the issuance of

1 certificates of indebtedness. For each of the designated non-voter elected, pledged,
2 or dedicated food and beverage and hotel occupancy taxes collected within the
3 district, a tax increment shall consist of that portion of the aggregate of such tax
4 revenues collected by the district each year which exceeds the amount of such taxes
5 that were collected in the year immediately prior to the year in which the district was
6 established.

7 (b) Dedication of tax increments to pay the revenue bonds shall not impair
8 existing obligations of the district and shall not include tax revenues previously
9 dedicated by the district for a special purpose.

10 (2) The authority granted to the district pursuant to the provisions of this
11 Section is subject to the limitations provided in R.S. 33:9038.42.

12 H. The district shall dissolve and cease to exist one year after the date on
13 which all loans, bonds, notes, and other evidences of indebtedness of the district,
14 including refunding bonds, are paid in full as to both principal and interest; however,
15 the district shall not have an existence of more than forty years from the date on
16 which a tax authorized pursuant to this Section is first levied by the district.

17 I. Any ordinance or resolution authorizing bonds or other debt obligations
18 or the pledge of tax increments collected under the authority of this Section to any
19 financing authorized by this Section shall be published at least once in the official
20 journal of the parish of West Feliciana. For thirty days after the date of publication,
21 any person in interest may contest the legality of the ordinance or resolution and of
22 any provision therein made for the security and payment of the debt obligation or the
23 levy and collection of such taxes. After that time, no one shall have any cause of
24 action to test the regularity, formality, legality, or effectiveness of the ordinance or
25 resolution, and provision thereof for any cause whatever. Thereafter, it shall be
26 conclusively presumed that every legal requirement for the levy and collection of
27 taxes, the issuance of bonds or other debt obligation, or legal requirement for the
28 levy and collection of taxes, the issuance of bonds or other debt obligations, or the
29 pledge of tax increments collected, including all things pertaining to the authorizing

1 thereof, has been complied with. No court shall have authority to inquire into any
2 of these matters after the thirty-day period after publication.

3 J. This Section, being necessary for the welfare of the municipality and the
4 parish and the residents thereof, shall be liberally construed to effect the purposes
5 thereof.

6 Section 2. This Act shall become effective upon signature by the governor or, if not
7 signed by the governor, upon expiration of the time for bills to become law without signature
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
10 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)]

HB 267 Engrossed

2025 Regular Session

LaCombe

Abstract: Creates the Hotel Francis District in the town of St. Francisville.

Proposed law creates the Hotel Francis District as a political subdivision in the town of St. Francisville to provide for cooperative economic development to provide for the redevelopment of blighted property into a conference style hotel and related facilities. Provides for district boundaries.

Proposed law provides that the district is governed by a three-member board of commissioners comprised of the mayor and two members of the city's governing authority appointed by the mayor.

Proposed law authorizes the district to levy a hotel occupancy tax and a tax upon the sale of food and beverage not intended for home consumption. The aggregate tax rate of the hotel occupancy tax shall be at least equal to the aggregate rate of all hotel occupancy taxes levied within West Feliciana Parish. The aggregate food and beverage tax rate shall be at least equal to the aggregate rate of all taxes on food and beverage levied within the parish.

Proposed law provides that if there are no hotel occupancy or sales taxes whatsoever generated at the property and, but for the hotel project to be developed at the property within the district, there would be no collection of a hotel occupancy tax or food and beverage tax by any taxing authority within the district, the levy of a tax by the district supersedes and is in lieu of only other taxes on hotel occupancy and sales within the district that do not secure bonds, that have not been dedicated by other law or by proposition approved by electors, and that are not based on a per-person basis.

Proposed law authorizes the district to issue revenue bonds payable from an irrevocable pledge and dedication of up to the full amount of hotel occupancy and food and beverage sales tax increments, in an amount to be determined by the district, to finance or refinance any project or projects or parts thereof which are consistent with the purposes of the district.

Further authorizes the district to pledge the tax increments collected pursuant to proposed law to financing of a hotel and related facilities within the district in furtherance of the purposes of the district. Provides that a tax increment shall consist of that portion of the aggregate of such tax revenues collected by the district each year which exceeds the amount of such taxes that were collected in the year immediately prior to the year in which the district was established.

Proposed law provides for termination of the district one year after all debts of the district are paid. However, the district shall not have an existence of more than 40 years from the date on which the district levies a tax.

Proposed law provides that any ordinance or resolution authorizing debt obligations or the pledge of tax increments may be published at least once in the official journal of the parish. Authorizes contesting the debt or pledge for 30 days after the date of publication. Thereafter, it shall be conclusively presumed that every legal requirement for the levy and collection of taxes, the issuance of bonds or other debt obligations, or the pledge of tax increments collected, including all things pertaining to the authorizing thereof, has been complied with.

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

(Adds R.S. 33:9038.81)

Summary of Amendments Adopted by House

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

1. Change the definition of "hotel".