

Regular Session, 2014

HOUSE BILL NO. 115

BY REPRESENTATIVE DIXON

FUNDS/FUNDING: Dedicates state sales tax revenues collected from the furnishing of hotel rooms in Rapides Parish located outside the city of Alexandria to the Rapides Parish Coliseum Fund

1 AN ACT

2 To enact R.S. 47:332.54, relative to the disposition of certain sales tax collections on the
3 furnishing of hotel rooms in Rapides Parish; to provide for the deposit of certain
4 monies into the Rapides Parish Coliseum Fund; to provide for an effective date; and
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:332.54 is hereby enacted to read as follows:

8 §332.54. Disposition of certain collections in Rapides Parish

9 The avails of the tax imposed by R.S. 47:331 from the sales of services as
10 defined in R.S. 47:301(14)(a) in those portions of Rapides Parish outside of the city
11 of Alexandria under the provisions of R.S. 47:331(C) and 332 shall be credited to the
12 Bond Security and Redemption Fund, and after a sufficient amount is allocated from
13 that fund to pay all of the obligations secured by the full faith and credit of the state
14 which become due and payable within any fiscal year, the treasurer shall pay the
15 remainder of such funds into the Rapides Parish Coliseum Fund and shall be used in
16 accordance with the provisions of 47:322.32(B)(3).

17 Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor
18 and subsequently approved by the legislature, this Act shall become effective on July 1,
19 2014, or on the day following such approval by the legislature, whichever is later.

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)]

Dixon

HB No. 115

Abstract: Provides for the dedication of a portion of the state sales tax on the furnishing of hotel rooms in Rapides Parish outside of the city of Alexandria into the Rapides Parish Coliseum Fund.

Present law (R.S. 33:4574.7(K)) dedicates the avails of the .97% state sales tax collected on the furnishing of sleeping rooms, cottages, or cabins by hotels in the city of Alexandria to the Alexandria/Pineville Exhibition Hall Fund.

Proposed law retains present law but dedicates the avails of the .97% state sales tax collected on the furnishing of sleeping rooms, cottages, or cabins by hotels in Rapides Parish outside of the city of Alexandria to the Rapides Parish Coliseum Fund, to be used in accordance with present law.

Present law requires the monies in the Rapides Parish Coliseum Fund to be used by the governing authority of Rapides Parish solely and exclusively for expenses for and associated with the Rapides Parish Coliseum.

Effective July 1, 2014.

(Adds R.S. 47:332.54)