

---

## 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)]

---

Anders

HB No. 425

**Abstract:** Creates the Vidalia Tourism Development District and provides for its boundaries, purpose, governance, and funding.

Proposed law creates and provides for the Vidalia Tourism Development District as a political subdivision of the state to promote and encourage tourism, recreation, and economic development opportunities within the town of Vidalia (town) while also providing the opportunity for cultural events. Provides for district boundaries.

Proposed law provides that the district is governed by a board of five commissioners known as the "Vidalia Tourism Authority" (authority) appointed by the governing authority of the town. Requires members to serve four-year staggered terms. Further requires the authority to elect from its membership a chairman and such other officers as it may deem appropriate and to adopt rules for the transaction of business.

Proposed law provides relative to the powers and duties of the district, including but not limited to the following:

- (1) To accept and receive funds, grants, and services from the U.S. or its agencies, from departments, agencies, and instrumentalities of state, or any parish, municipality, or political subdivision, or from private and civic source.
- (2) To hold public hearings and sponsor public forums whenever it deems it necessary or useful in the execution of its other functions.
- (3) To negotiate with any private or public person or corporation for servitude or right-of-use of property within the district which is not owned by the town, subject to approval of the governing authority of the town.

Proposed law provides that the district shall not be deemed to be an instrumentality of the state for purposes of the state civil service provisions of the state constitution.

Proposed law authorizes the town to remit and the district to receive such funds as the town may deem appropriate. Requires the district to deposit the funds in a special account within the town treasury. Requires that district expenditures be in accordance with certain procedures and be approved by the governing authority of the town. Authorizes the district to adopt an annual budget, subject to the approval of the governing authority of the town and provides that the

district shall be subject to audit by the legislative auditor.

Proposed law authorizes the district, through the authority, to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district, not to exceed 6% of the rent or fee charged for such occupancy.

Proposed law authorizes the district to enter into a contract with any public entity authorized to collect sales or use taxes and authorizes the payment of a reasonable collection fee.

Proposed law provides that the tax is in addition to all taxes levied upon the occupancy of hotel rooms located within the district. Requires that the proceeds of the tax be used to fund the promotion and development of activities related to the purposes for which the district is created.

Effective July 1, 2014.

(Adds R.S. 33:4709.1.1)