

2015 Regular Session

SENATE BILL NO. 192

BY SENATOR JOHNS

SPECIAL DISTRICTS. Provides for the special taxing district within the city of Lake Charles. (8/1/15)

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AN ACT

To amend and reenact R.S. 33:9038.57(B), (C), (F)(1) and (2)(c) and (G)(2), relative to the special taxing district within the city of Lake Charles; to provide for boundaries; to provide for its purpose; to provide for definitions; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:9038.57(B), (C), (F)(1) and (2)(c) and (G)(2) are hereby amended and reenacted to read as follows:

§9038.57. Taxing district in the city of Lake Charles

* * *

B. Boundaries. The district shall be comprised of **all or a portion of the area of land described in R.S. 33:4699.1.** ~~the following areas:~~

~~(1) The area west of Lakeshore Drive commencing at South Board Du Lac Drive on the south to the north boundary of Veterans Park on the north.~~

~~(2) Any area described in R.S. 33:4699.1(A)(1), (B)(1)(a) and (b)(iii), and (C)(1).~~

C. Purpose. **(1)** The district shall have as its purpose cooperative economic

1 development between the city of Lake Charles, ~~Lake Charles Facilities, Inc., or the~~
2 ~~district~~, in order to provide for the **financing of the costs and expenses associated**
3 **with the** following:

4 ~~(1)(a)~~ **(a)** The renovation, restoration, and development of a hotel in the city of
5 Lake Charles within the area of the district set forth in Paragraph (B)~~(1)~~ of this
6 Section.

7 ~~(2)(b)~~ **(b)** The utilization of sales tax increment financing of the costs and
8 expenses associated with infrastructure improvements constructed in accordance
9 with the Downtown Plan for the commercial or residential development of all or any
10 portion of the property located within the boundaries of the district **in accordance**
11 **with the terms and conditions of the voter referendum held on May 5, 2007, and**
12 **the design guidelines as referenced therein** as provided for in Subsection H of this
13 Section.

14 **(c) The site plan for any hotel constructed immediately adjacent to the**
15 **Lake Charles Civic Center pursuant to the authority of this Section shall set**
16 **forth the elevation and design of the hotel and designate the parking area**
17 **reserved for hotel guests. This site plan shall be approved by ordinance prior**
18 **to construction of the hotel by the governing authority of the city of Lake**
19 **Charles.**

20 **(2) As used herein the term "costs and expenses" shall include the costs**
21 **of construction, renovation, or relocation of the following:**

22 **(a) The hotel and related improvements.**

23 **(b) Public buildings and other public structures such as parking garages,**
24 **streets, sidewalks, streetlights, boardwalks, piers, marinas, and related works,**
25 **utilities, or fixtures.**

26 **(c) Any other costs associated with an economic development project as**
27 **provided for in R.S. 33:9035.1.**

28 * * *

29 F. Hotel Occupancy Tax. (1) In order to provide funds for the purposes of the

1 district, the district, acting by and through its board of commissioners, is hereby
 2 authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms,
 3 and overnight camping facilities within the ~~the~~ area provided for in Paragraph (B)(1)
 4 of this Section. The tax rate for such tax shall be at least equal to the aggregate rate
 5 of all such taxes levied and collected within the city of Lake Charles by the state of
 6 Louisiana, local governmental subdivisions, and other political subdivisions or
 7 special taxing districts, except for the rate of the tax on the occupancy of hotel rooms
 8 levied by the Southwest Louisiana Convention and Visitors Bureau.

9 (2) * * *

10 (c) The hotel shall not advertise room rates to the general public at below
 11 market rates **for comparable hotels as reflected in the information received by**
 12 **the Southwest Louisiana Convention and Visitors Bureau. If this information**
 13 **is not available, the district may use data collected by any other public agency**
 14 **which regularly creates or receives data regarding room rates for comparable**
 15 **hotels in the parish.**

16 * * *

17 G. * * *

18 (2) The district may pledge the taxes collected under the authority of this
 19 Section to any financing of the hotel property in furtherance of the purposes of the
 20 district. Such financing may include but shall not be limited to loans, mortgages, the
 21 issuance of bonds, or the issuance of certificates of indebtedness. ~~The district may~~
 22 ~~also pledge such taxes to retire any bonded indebtedness of Lake Charles Facilities,~~
 23 ~~Inc. incurred in connection with the renovation, restoration, and development of a~~
 24 ~~hotel pursuant to this Section.~~

25 * * *

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Michael Bell.

DIGEST

SB 192 Engrossed 2015 Regular Session Johns

Present law mandates the boundaries of the district to include the area west of Lakeshore

Drive commencing at South Board Du Lac Drive on the south to the north boundary of Veterans Park on the north and any area described in present law.

Proposed law provides for the district to be comprised of all or a portion of the area of land described in R.S. 33:4699.1 which provides for development of the lakefront in the city.

Present law provides that the district have as its purpose cooperative economic development between the city of Lake Charles, Lake Charles Facilities, Inc., or the district, in order to provide for the renovation, restoration and development of a hotel within the area of the district.

Proposed law retains present law but deletes reference to Lake Charles Facilities, Inc. and requires the site plan for any hotel constructed immediately adjacent to the Lake Charles Civic Center. Proposed law further requires that the site plan be approved, by ordinance, prior to construction of the hotel by the governing authority of the city of Lake Charles.

Proposed law provides for costs and expenses of construction, restoration, or relocation of a hotel and related improvements, public buildings and other public structures and any other costs associated with an economic development project as provided in R.S. 33:9035.1.

Effective August 1, 2015.

(Amends R.S. 33:9038.57(B), (C), (F)(1) and (2)(c), and (G)(2))