

1997 Legislative Sessions Legislation Summary

Alcohol and Tobacco Control Bill

Act 728 (HB 1754) enacts R.S. 14:93.20 to make it unlawful for any alcoholic beverage wholesaler, retailer, or producer domiciled outside of Louisiana to ship directly to any consumer in Louisiana under certain circumstances, including shipping to anyone who is less than 21 years of age or to anyone who does not hold a valid wholesaler's permit issued by the state of Louisiana. Shipments by licensed wholesalers, retailers, or producers can be made under specified circumstances if the shipper is registered with the Office of Alcohol and Tobacco Control. Violators of this statute can be fined not more than \$10,000 or imprisoned for not more than two years, or both. Effective August 15, 1997.

Act 1054 (HB 551) enacts R.S. 26:901 through 909 to provide for the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner. The law also includes certification of vendors and servers. The program, which is voluntary effective January 1, 1998, becomes mandatory January 1, 2000.

Act 1370 (SB 1547) enacts R.S. 26:901 through 922, which changes the name of the Office of Alcoholic Beverage Control to the Office of Alcohol and Tobacco Control, and requires licenses for dealers who sell tobacco products at wholesale, retail, and through vending machines. Requiring dealers to be licensed is to help ensure compliance with the "Prevention of Youth Access to Tobacco Law." Effective October 1, 1997. House Study Request 44 requests the House Committee on Judiciary to study the Alcoholic Beverage Control Law that prohibits granting permits for premises located close to public playgrounds, churches, libraries, or schools.

Administrative Bills

Act 283 (HB 1500) amends R.S. 36:451(C) and 458(B) through (E) and enacts R.S. 36:458(F) to provide for the areas of responsibility for the offices within the Department and to add the Office of Legal Affairs. Effective June 17, 1997.

Act 485 (HB 33) enacts R.S. 43:31.1 to require state agencies to perform a needs assessment before printing public documents. The assessment must include information relative to the content of the printed matter, the reason for the printing, the number of copies, the distribution or mailing list for the printing, and any other printing specifications. The needs assessment must be approved by the head of the agency and shall be a public document open for general inspection. Effective August 15, 1997.

Act 658 (HB 1129) Changes the Department's name to the Department of Revenue. Effective July 7, 1997.

Act 1126 (SB 1215) amends R.S. 47:285, 318(A), 615, 645(A), 680, 695, 727(A), 832, 1010, 1040, 1061(A)(4), 1307, and 2418, and enacts R.S. 47:1521 to provide that all monies collected by the Department be deposited into the state treasury immediately upon receipt. Effective July 1, 1997.

Act 1172 (SB 1506) amends R.S. 47:299.2(1)(a)(vi), 299.11(5), 299.15(B), 299.16(C), 617(C), 1622(B), and 6004(A)(1) regarding refund offset claims to reflect changes to the Department of Labor's organizational structure. Effective June 30, 1997.

Act 1416 (HB 1584) enacts R.S. 47:1508(B)(17) to allow the Department to disclose federal adjusted gross income information to the Office of Student Financial Assistance for applicants of tuition assistance grants offered under the Louisiana Student Tuition Assistance and Revenue Trust Program. Effective July 15, 1997.

Senate Concurrent Resolution 35 requests Congress to amend the Seamen Protection and Relief Act to allow states to attach the wages of resident seamen for the payment of taxes. Current law does not allow attachment of a seaman's wages, except for the support and maintenance of the spouse or minor children. We have resident seamen who owe income taxes and we cannot attach their wages because of federal law. In addition, some Riverboat casino employees have attempted to assert these provisions to obstruct collection efforts. Effective August 15, 1997.

Senate Resolution 46 requests state agencies develop a system whereby persons calling the agency within regular business hours will reach an individual rather than voice mail.

Collection Bills

Act 248 (HB 228) amends R.S. 47:1603(B) and enacts R.S. 47:1603(C) regarding waiver of delinquent penalties. Current law allows for penalty waiver for individual taxpayers under certain situations. This act extends those provisions to corporations that are not "large corporations" and defines a "large corporation" as one with a taxable income of one million dollars or more for any taxable year in the three taxable years immediately preceding the taxable year involved. Effective for taxable periods beginning after December 31, 1996.

Act 269 (HB 1022) amends R.S. 47:1565(A), 1566(B), and 1568 to allow the Department to mail assessment notices to the taxpayer's address on our computer file, which may differ from the address from the last report filed. Using U.S. Postal Service certified software, our master computer address file will be updated to include address changes and to correct incomplete addresses, which will allow the Department to retain our substantial presort postal discounts. Effective June 17, 1997.

Act 687 (SB 1034) amends R.S. 47:1605 to specify the circumstances when a taxpayer may be assessed the costs of an audit, examination, or hearing for filing a grossly incorrect report or a false or fraudulent report. "Grossly incorrect report" is defined as any report filed where there is substantial understatement of tax. The understatement is considered substantial if it exceeds ten percent of the tax due or \$10,000. "False or fraudulent report" is defined as any report filed with the intent to evade taxes, or a willful attempt to defraud or evade taxes that are due. Effective August 15, 1997.

Act 793 (HB 1039) amends R.S. 47:1519 to authorize the Department to accept credit or debit cards in payment of tax liabilities. The service fee charge by the credit card company must be paid by the taxpayer. The Department will promulgate the regulations needed to implement this program. Effective January 1, 1998.

Act 794 (HB 1040) amends R.S. 47:1562, 1563, and 1564 to extend the time that taxpayers are

allowed to respond to an initial audit assessments from 15 to 30 days. Effective July 10, 1997.

Act 957 (HB 1020) enacts R.S. 47:1580(B)(4) to suspend the running of prescription in bankruptcy cases until six months after the bankruptcy case is closed. Effective July 10, 1997.

Act 1383 (HB 1023) amends R.S. 47:1578 to authorize the Secretary, with the approval of two assistant secretaries and the Board of Tax Appeals, to compromise certain tax judgements for taxes of \$500,000 or less exclusive of interest and penalties. A complete record of all compromises shall be kept, open to public inspection, and each compromise shall be published in the Department's annual report. Effective July 15, 1997.

Senate Concurrent Resolution 3 requests that the Departments of Revenue, Health and Hospitals, and Social Services; the Louisiana Lottery Corporation; and the Louisiana Gaming Commission jointly study a method for deducting from lottery, Riverboat, or casino gaming proceeds, monies owed to the state either as delinquent taxes, student loans, judgements or liens; or public assistance benefits received. The results of the study must be presented to the legislature prior to the 1998 Regular Session. Effective August 15, 1997

Excise Taxes Bills

Act 273 (HB 1056) creates a one-stop truck center to provide centralized services to assist motor carriers in identifying and securing all appropriate permits and the payment of any fees or charges required to engage in the motor carrier trade in the state of Louisiana. The truck center will have representatives from various agencies including the Public Service Commission and the Department of Revenue. Effective August 15, 1997.

Act 385 (SB 235) amends R.S. 45:162(18) to re-define the term "waste" and R.S. 45:1177 to provide that the amount of the inspection and supervision fees for each motor carrier, as defined under R.S. 45:162(10), shall be based on the carrier's gross receipts from Louisiana intrastate business activities that are subject to the control and jurisdiction of the Public Service Commission. Effective July 1, 1997.

Act 710 (SB 1507) enacts R.S. 45:1177(E) to provide for an exclusion from the inspection and supervision fees imposed on public utilities and motor carriers for radio-telephone communications used in cellular telephone services and the functional or competitive equivalent of a radio-telephone communications line used in cellular telephone service or personal communication service. Effective July 1, 1997.

Act 1210 (SB 319) amends R.S. 47:806(C), relative to the special fuels tax, to provide that owners or operators of trucks or truck-tractors that have a gross weight of 2,000 pounds or less that are operated exclusively for commercial use within a 50-mile radius of the commercial establishment from which the vehicle is operated, and which meets certain other criteria, are not required to maintain a record of fuel purchases. Effective August 15, 1997.

Income and Corporation Franchise Tax Bills

Act 34 (HB 1437) enacts R.S. 47:296.1 to authorize the secretary of the Department of

Revenue to simplify the income tax filing requirements for certain resident individual taxpayers by providing a no-return option. Qualified individuals electing the no-return option would not be required to file an annual tax return if the proper amount of income tax was withheld from their wages. Individuals eligible for the no-return option may file a return if desired and would be required to file a return to obtain a refund of any tax overpayments. Initially, the Department will develop withholding tax tables with tax rates approximating the actual tax due and implement a pilot program targeting a small number of taxpayers. As the program proves successful, the qualifications will be broadened to enable more taxpayers to select the no-return option. Effective May 29, 1997.

Act 165 (HB 1026) amends R.S. 47:287.85(B) to correct a statutory reference relative to the alternative minimum tax. Subsection B incorrectly referenced "R.S. 47:283(B)," which was corrected to reference "R.S. 47:287.83(B)." Effective June 13, 1997.

Act 270 (HB 1028) amends R.S. 47:1576(A) to provide that a refund issued for corporation income taxes, corporation franchise taxes, or individual income taxes that were paid under protest and placed in escrow pending the outcome of litigation shall include interest from the date the payment was received by the Department or the due date of the return, whichever is later. Effective for taxable periods beginning on or after January 1, 1997.

Act 308 (HB 2191) amends R.S. 47:297.1(B), relative to the individual income tax deduction for medical savings accounts, to redefine the term "higher deductible" to mean an annual deductible of not less than \$1,500 but not more than \$2,250 for individual health coverage and for family policies, not less than \$3,000, but more than \$4,500 and to expand the definition of "qualified higher deductible health plan" to include any hospital, health, or medical expense insurance policy, hospital or medical service contract, health and accident insurance policy, or any other contract of this type, including a group insurance plan, or any policy or family group, blanket, or franchise health and accident insurance, a self-insurance plan, an employee welfare plan, and a health maintenance organization subscriber agreement. Effective June 17, 1997. Note: R.S. 47:297.1, as originally enacted by Acts 1996, No. 11, provided for the deduction to expire on January 1, 1997.

Act 639 (HB 2023) enacts R.S. 47:120.57 to allow individual income taxpayers who are entitled to an income tax refund to donate a portion or all of their refund to "Ducks Unlimited." Effective August 15, 1997.

Act 652 (HB 2416) amends R.S. 47:120.40(B) to allow individual income taxpayers who are entitled to an income tax refund to donate a portion or all of their refund to "Louisiana Operation Game Thief, Inc." The Department would be required to record the donor's name and the amount of the donation and to remit donations to the fund at least every three months. Effective August 15, 1997.

Act 1136 (SB 1305) amends R.S. 47:101(A)(1) to provide that individuals are only required to file and pay state individual tax if they are required to file a federal income tax return. Prior to this act, state income tax was due on income over \$4,500 for single taxpayers or \$9,000 for married taxpayers filing joint returns with no dependents, which is less than the 1997 federal income tax threshold of \$6,800 for single taxpayers and over \$12,200 for married taxpayers filing joint returns with no dependents. Effective January 1, 1999.

Act 1348 (SB 956) enacts R.S. 47:1580(C) and repeals R.S. 47:1580(A)(5) to provide that the failure to file any state income or corporation franchise tax shall interrupt the running of prescription until a return is filed. Once a taxpayer has filed a return, prescription would begin to run anew. Effective July 15, 1997; applicable to periods after December 31, 1997.

House Concurrent Resolution 196 requests that the Department of Revenue suspend enforcement of R.S. 47:300.1 through 300.3, pertaining to the income taxation of estates and trusts, enacted by Act No. 41 of the 1996 Regular Legislative Session and applicable to taxable periods after December 31, 1996, and continue enforcement of the previously enacted provisions of Parts I and II of Chapter 1 of Title 47 until the substantive and technical problems with Act 41 can be corrected legislatively.

Inheritance and Estate Tax Bills

Act 271 (HB 1035) amends R.S. 47:2420(A), to provide for the payment of interest on delinquent estate transfer taxes. The provisions of the Act shall apply to all estates of persons dying after December 31, 1997.

Act 818 (HB 1593) amends and enacts several sections of the law as follows:

- > amends R.S. 47:2401 and enacts R.S. 47:2403(E) to phase out the inheritance tax by June 30, 2004. Effective July 1, 1998, the tax rates be as follows:
 - (1) For deaths occurring after June 30, 1998, and before July 1, 2001, the tax rates shall be reduced by 18 percent.
 - (2) For deaths occurring after June 30, 2001, and before July 1, 2002, the tax rates shall be reduced by 40 percent.
 - (3) For deaths occurring after June 30, 2002, and before July 1, 2003, the tax rates shall be reduced by 60 percent.
 - (4) For deaths occurring after June 30, 2003, the tax rates shall be reduced by 80 percent.

Effective for deaths occurring after June 30, 2004, R.S. 47:2401(B), provides that the tax levied by 2401(A) shall not apply when a judgment of possession is rendered, or when a succession is judicially opened no later than the last day of the ninth month following the death of a decedent.

- > enacts R.S. 47:2420(D) to provide that no penalty or interest shall apply or be assessed when a succession is opened no later than the last day of the ninth month following the death of a decedent. Effective July 1, 1998.
- > amends R.S. 47:2431 to provide for the levy of an estate transfer tax on all estates subject to federal estate taxation under the Federal Internal Revenue Code and R.S. 47:2432(A) to set the amount of the estate transfer tax at the maximum amount of federal estate credit for state death taxes. Effective July 1, 2004.

Act 1454 (HB 2368) enacts R.S. 47:2420(D), to exempt from penalty and interest any delinquent inheritance taxes owed by a direct descendant or ascendant in cases where the value of the inheritance is less than \$100,000. If the value of the inheritance exceeds \$100,000, the penalty and interest assessed direct descendants or ascendants will be computed only on the tax due on the portion of the inheritance which exceeds \$100,000. Effective July 1, 1998.

Unclaimed Property Bills

Act 456 (SB 468) amends R.S. 33:4083.1 relative to the Sewerage and Water Board of New Orleans, to provide that any customer credit balances or deposits that have not been claimed after 18 months from the termination of services shall be deposited to the credit of the "Water Help Program Fund." Effective June 22, 1997.

Act 572 (HB 371) enacts R.S. 13:2111, relative to the City Court of Natchitoches, to provide that any surplus filing fees and costs in the court's civil fee account that existed prior to 1990 and all other fees and costs that remain unclaimed 30 days after proper notice to depositors may be transferred to the general operational fund of the court. Effective August 15, 1997.

Act 809 (HB 1351) amends and reenacts the "Uniform Disposition of Unclaimed Property Act" to conform with the 1995 Uniform Unclaimed Property Act, which was approved by the Conference of Commissioners on Uniform State Laws. This act clarifies the definition of "last known address," "minerals," "mineral proceeds," and "money orders" and consolidates the holding periods into one unified section. Holding periods were reduced as follows: corporate stock from seven years to five
gift certificates from five years to three
life insurance from five years to three
payroll from two years to one
All companies are now required to file an annual report with the Department by November 1st. The Department will publish a notice no later than November 30th of the year following the year in which the property was paid or delivered. Effective July 10, 1997.

Miscellaneous Bills

Act 275 (HB 1214) amends Civil Code Article 2924(B) to statutorily codify the judicial interest rate for the past ten years and to provide for the calculation of the judicial interest rate for future years. Effective June 17, 1997.

Act 1162 (SB 1457) enacts R.S. 49.999.21 through 999.25 to provide for the suspension and ultimate revocation of licenses or permits if the holder is convicted of a felony that is related to the license or permit. Effective July 1, 1998.

House Concurrent Study Request 8 requests the House Ways and Means and the Senate Revenue and Fiscal Affairs Committees to study the state tax and local tax systems to determine the appropriate structure to encourage retirees to live in Louisiana and to report its findings to the full legislature prior to the 1998 Regular Session.

House Concurrent Study Request 13 requests the House Ways and Means and the Senate Revenue and Fiscal Affairs Committees to study the state tax code relating to sales hotel/motel use tax and income tax that directly impact taxpayers and to recommend revisions.

House Study Request 52 requests the House Ways and Means Committee to study the tax exemptions provided to insurers to determine if they adversely affect tax collections and the state's revenues and to report its findings to the full legislature prior to the 1998 Regular Session.

Sales Tax

Act 272 (HB 1043) amends R.S. 32:707 to extend the time allowed for purchasers of mobile homes to file an application for title from the five days allowed for other motor vehicles to the 20th day of the month following the month of the mobile home's delivery. R.S. 47:303(B) provides that the sales or use tax on vehicles, including mobile homes, must be paid at the time of application for a vehicle title, registration, or transfer of registration. Extending the time allowed to apply for title will likewise extend the sales tax due date, which will allow mobile-home purchasers who immobilize their homes and avoid paying the sales tax, a minimum of 20 days and as much as 50 days to file the paperwork with the appropriate clerk of court. Effective July 1, 1997.

Act 627 (HB 1596) amends R.S. 47:305.14 to allow a taxpayer who has been denied a sales tax exemption for a nonprofit event to file court proceedings in the parish the activity took place or any parish the taxpayer has a corporate presence, instead of East Baton Rouge Parish. Effective July 3, 1997.

Act 1026 (HB 840) amends R.S. 47:532 to allow public license tag agents to advertise, collect motor vehicle registration license taxes and sales and use taxes, issue motor vehicle registration certificates and license plates, renew registrations, replace lost or stolen plates, correct certificates of title and other related functions. Effective August 15, 1997.

Act 1291 (HB 366) amends R.S. 51:1286(C)(1) and (3) to increase the limitation on the amount of the proceeds from sales and use tax dedicated to the Tourism Promotion District from \$15 million to \$16 million. In addition, this act also continues the Louisiana Tax Free Shopping Program until July 1, 1999. Effective July 15, 1997.

House Concurrent Resolution 222 urges and request the Department of Revenue to extend an existing state exemption under R.S. 39:468 for certain domed stadiums to the Kiefer UNO Lakefront Arena. Currently the exemption is extended to qualifying domed stadiums who have received an exemption from all local tax levies. The Kiefer UNO Lakefront Arena currently is subject to some local sales tax and an exemption from state sales tax has not been allowed.

Dedication of State Sales Tax Collected on Hotel/Motel Room Rentals

A 3.97 percent state sales tax on hotel/motel room rentals is imposed by R.S. 47:302 (two percent), 321 (one percent), and 331 (.97 percent). There has been a trend to dedicate the room rental tax monies to the local parishes to be used primarily for economic development and tourism. During the 1997 Regular Legislative Session, the following room rental tax dedications were amended or enacted: Note: An asterisk (*) indicates instances when bills enacted the same statute that will be renumbered by the Law Institute.

Act 321 (HB 169) enacts R.S. 47:302.31, 322.1, and 332.25 to dedicate all of the 3.97 percent hotel/motel room rental taxes collected in Plaquemines Parish to the Plaquemines Parish Visitor Enterprise Fund. Effective July 1, 1997.

Act 337 (HB 645) enacts R.S. 47:302.31*, 322.1*, and 332.25* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Livingston Parish to the Livingston Parish Tourism Improvement Fund. Effective July 1, 1997.

Act 339 (HB 680) enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Lafayette Parish to the Lafayette Parish Visitor Enterprise Fund effective July 1, 1997. Prior to this act, R.S. 47:302.18 and 332.9 dedicated the other 2.97 percent hotel/motel room rental tax collected in Lafayette Parish under R.S. 47:302 and 331.

Act 340 (HB 702) amends R.S. 47:332.18 to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Iberville Parish to the Iberville Parish Visitor Enterprise Fund effective July 1, 1997. Prior to this act, R.S. 47:332.18 dedicated the other 2.97 percent hotel/motel room rental tax collected in Iberville Parish under R.S. 47:302 and 331.

Act 350 (HB 1161) enacts R.S. 47:302.31*, 322.1*, and 332.25* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in the town of Homer in Claiborne Parish to the Town of Homer Economic Development Fund. Effective July 1, 1997.

Act 357 (HB 1355) enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Avoyelles Parish to the Avoyelles Parish Visitor Enterprise Fund effective July 1, 1997. Prior to this act, R.S. 47:302.6 and 332.21 dedicated the other 2.97 percent hotel/motel room rental tax collected in Avoyelles Parish under R.S. 47:302 and 331.

Act 367 (HB 1648) enacts and amends the following effective July 1, 1997:

- > enacts R.S. 47:322.1* to dedicate one-half of the one percent hotel/motel room rental tax collected under R.S. 47:321 in Shreveport and Bossier City to the Shreveport-Bossier City Visitor Enterprise Fund.
- > enacts R.S. 47:322.2* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Vermillion Parish to the Vermillion Parish Visitor Enterprise Fund. Prior to this act, R.S. 47:302.23 and 332.11 dedicated the other 2.97 percent hotel/motel room rental tax collected in Vermillion Parish under R.S. 47:302 and 331.
- > amends R.S. 47:332.6 to dedicate one-half of the one percent hotel/motel room rental tax collected under R.S. 47:321 in Shreveport to the Shreveport Riverfront and Convention Center Fund. Prior to this act, R.S. 47:332.6 dedicated the other 2.97 percent hotel/motel room rental tax collected in Shreveport under R.S. 47:302 and 331.
- > amends R.S. 47:332.7 to dedicate one-half of one percent hotel/motel room rental tax collected under R.S. 47:321 in Bossier City to the Bossier City Riverfront and Civic Center Fund. Prior to this act, R.S. 47:332.7 dedicated the other 2.97 percent hotel/motel room rental tax collected in Bossier City under R.S. 47:302 and 331.

Act 368 (HB 1663) enacts R.S. 47:302.31*, 322.1*, and 332.25* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Union Parish to the Union Parish Visitor Enterprise Fund. Effective July 1, 1997.

Act 370 (HB 1691) enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Rapides Parish to be divided equally between the Rapides Parish Economic Development Fund, the Alexandria/Pineville Area Tourism Fund, the city of

Pineville for economic development, and for the Rapides Parish Coliseum expenses effective July 1, 1997. Act 1289 (HB 335) of this same legislative session supersedes this act and provides for a different distribution of the funds. Prior to this act, R.S. 47:302.30 and 33:4574.7(K) dedicated the other 2.97 percent hotel/motel room rental tax collected in Rapides Parish under R.S. 47:302 and 331.

Act 651 (HB 2377) enacts R.S. 47:322.1* and 332.25* to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Lincoln Parish to the Lincoln Parish Municipalities Fund effective July 1, 1997. Prior to this act, R.S. 47:302.8 dedicated the other two percent hotel/motel room rental tax collected in Lincoln Parish under R.S. 47:302.

Act 799 (HB 1128) enacts and amends the following effective July 1, 1997:&

- > enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Jefferson Parish to the Jefferson Parish Convention Center Fund. Prior to this act, R.S. 47:332.1 dedicated the 0.97 percent hotel/motel room rental tax collected in Jefferson Parish under R.S. 47:331.
- >> enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Jefferson Parish to the Jefferson Parish Convention Center Fund. Prior to this act, R.S. 47:332.1 dedicated the 0.97 percent hotel/motel room rental tax collected in Jefferson Parish under R.S. 47:331.
- > enacts R.S. 47:322.3* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Caldwell Parish to the Caldwell Parish Economic Development Fund.

- > enacts R.S. 47:322.4* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in St Tammany Parish to the St. Tammany Parish Tourist Commission Fund. Prior to this act, R.S. 47:302.26 and 332.13 dedicated the other 2.97 percent hotel/motel room rental tax collected in St. Tammany Parish under R.S. 47:302 and 331.

Act 800 (HB 1141) enacts and amends the following effective July 1, 1997:

Act 800 (HB 1141) amends R.S. 47:302.24(C) and enacts R.S. 47:302.31, 322.1, 322.2, and 332.25 to dedicate a portion of the 2.97% state sales tax collected on hotel occupancy in Allen Parish for capital construction and maintenance and in Beauregard Parish for the covered arena. Effective July 1, 1997.

Act 808 (HB 1346) enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in East Baton Rouge Parish to the East Baton Rouge Parish Enhancement Fund effective July 1, 1997. Prior to this act, R.S. 47:302.29 and 332.2 dedicated the other 2.97 percent hotel/motel room rental tax collected in East Baton Rouge Parish under R.S. 47:302 and 331.

Act 823 (HB 1652) enacts the following effective July 1, 1997:

- > enacts R.S. 47:322.1* and 332.25* to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Terrebonne Parish to the Terrebonne Parish Visitor Enterprise Fund. Prior to this act, R.S. 47:302.20 dedicated the other two percent hotel/motel room rental tax collected in Terrebonne Parish under R.S. 47:302.
- > enacts R.S. 47:302.31*, 322.2* and 332.26* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in St. Mary Parish to the St. Mary Parish Visitor Enterprise Fund.
- > enacts R.S. 47:302.32* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Franklin Parish to the Franklin Parish Visitor Enterprise Fund. This provision was superseded by Act 1338 (HB 1877).

Act 1072 (HB 1908) amends R.S. 47:332.2(B) to allow the .97 percent hotel/motel room rental tax collected under R.S. 47:331 in East Baton Rouge Parish dedicated to the East Baton Rouge Parish Riverside Complex Fund, which was previously required to be used exclusively for capital improvements to the Riverside Centroplex, to also be used for capital improvements to the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan. Effective July 1, 1997.&

Act 1289 (HB 335) enacts and amends the following effective July 1, 1997:

- > enacts R.S. 47:302.31*, 322.1*, and 332.25* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Sabine Parish to the Sabine Parish Tourism Improvement Fund.
- > enacts R.S. 47:302.32*, 322.5*, and 332.28* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Jefferson Davis Parish to the Jefferson Davis Parish Visitor Enterprise Fund.
- > enacts R.S. 47:302.33* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in DeSoto Parish to the DeSoto Parish Visitor Enterprise Fund.>
- > enacts R.S. 47:322.2* to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Calcasieu Parish to the Lake Charles Civic Center Fund, for Ward 3 collections; the West Calcasieu Community Center Fund, for Wards 4, 5, 6, and 7 collections; and the Calcasieu Visitor Enterprise Fund, for Wards 1, 2, and 8 collections.
- > enacts R.S. 47:332.26*, which conflicts with the preceding enactment of R.S. 47:322.2, as it dedicates the same .97 percent hotel/motel room rental tax collected under R.S. 47:331 in Calcasieu Parish to the Lake Charles Civic Center Fund. Prior to this act, R.S. 47:302.12 and 302.14 dedicated two percent of the hotel/motel room rental tax collections in Calcasieu Parish to the West Calcasieu Community Center Fund and the Calcasieu Visitor Enterprise Fund.
- > enacts R.S. 47:322.3* and 332.27* to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Cameron Parish to the Cameron Parish Tourism Development Fund. Prior to this act, R.S. 47:302.25 dedicated the other two percent tax collected in Cameron Parish under R.S. 47:302.
- > enacts R.S. 47:322.4* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Natchitoches Parish to the Natchitoches Convention Center Fund. Prior to this act, R.S. 47:302.10 and 332.5 dedicated the other 2.97 percent hotel/motel room rental tax collected in Natchitoches Parish under R.S. 47:302 and 331.
- > enacts R.S. 47:322.6* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in St. Charles, St. John the Baptist, and St. James Parishes to the River Parishes Convention, Tourist, and Visitors Commission Fund. Prior to this act, R.S. 47:302.11, 332.4, 332.23, and 332.24 dedicated the other 2.97 percent hotel/motel room rental tax collected in these parishes under R.S. 47:302 and 331.

- > enacts R.S. 47:322.7* and 332.29* to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Winn Parish to the Winn Parish Tourism Fund. Prior to this act, R.S. 47:302.16 dedicated the other two percent hotel/motel room rental tax collected in Winn Parish under R.S. 47:302.
- >> enacts R.S. 47:322.8* and 332.30* to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Morehouse Parish to the Bastrop Municipal Center Fund. Prior to this act, R.S. 47:302.9 dedicated the other two percent hotel/motel room rental tax collected in Morehouse Parish under R.S. 47:302.
- > enacts R.S. 47:322.9* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Madison and Richland Parishes to the Madison and Richland Parish Visitor Enterprise Fund. Prior to this act, R.S. 47:302.4 dedicated the two percent hotel/motel room rental tax collected in these parishes under R.S. 47:302.
- > enacts R.S. 47:322.10* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Vernon Parish to the Vernon Community Improvement Fund. Prior to this act, R.S. 47:302.5 and 332.3 dedicated the other 2.97 percent tax collected in Vernon Parish under R.S. 47:302 and 331.
- > amends R.S. 47:302.30 to create the Pineville Economic Development Fund and amends Act 370 (HB 1691) of this same legislative session to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Rapides Parish to the Rapides Parish Economic Development Fund and specifies the allowable uses of the funds.

Act 1319 (HB 899) enacts the following effective July 1, 1997:

- > enacts R.S. 47:302.31*, 322.1*, and 332.25* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in West Feliciana Parish to the St. Francisville Economic Development Fund.
- > enacts R.S. 47:302.32*, 322.2*, and 332.26* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in East Feliciana Parish to the East Feliciana Tourist Commission Fund.

Act 1338 (HB 1877) amends and enacts the following effective July 1, 1997:

- > amends R.S. 47:302.21 to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Ascension Parish to the Ascension Parish Visitor Enterprise Fund. Prior to this act, R.S. 47:302.21 dedicated the other two percent hotel/motel room rental tax collected in Ascension Parish under R.S. 47:302.
- > amends R.S. 47:302.22 to dedicate the 1.97 percent hotel/motel room rental tax collected under R.S. 47:321 and 331 in Acadia Parish to the Acadia Parish Visitor Enterprise Fund. Prior to this act, R.S. 47:302.22 dedicated the other two percent hotel/motel room rental tax collected in Acadia Parish under R.S. 47:302.
- > amends R.S. 47:302.28 to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Point Coupee Parish to the Point Coupee Parish Visitor Enterprise Fund. Prior to this act, R.S. 47:302.28 and 332.17 dedicated the other 2.97 percent hotel/motel room rental tax collected in Point Coupee Parish under R.S. 47:302 and 331.
- > enacts R.S. 47:302.31*, 322.2*, and 332.25* to dedicate all of the 3.97 percent hotel/motel room

- rental tax collected in West Carroll Parish to the West Carroll Parish Visitor Enterprise Fund.
- > enacts R.S. 47:302.32*, 322.3*, and 332.26* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in East Carroll Parish to the East Carroll Parish Visitor Enterprise Fund.
 - > enacts R.S. 47:302.33*, 322.4*, and 332.27* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Tensas Parish to the Tensas Parish Visitor Enterprise Fund.
 - > enacts R.S. 47:302.34* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Franklin Parish to the Franklin Parish Visitor Enterprise Fund. This supersedes the provisions of Act 823 (HB 1652).
 - > enacts R.S. 47:302.35* to dedicate all of the 3.97 percent hotel/motel room rental tax collected in Jackson Parish to the Jackson Parish Economic Development and Tourism Fund.
 - > enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Ouachita Parish to the Ouachita Parish Visitor Enterprise Fund. Prior to this act, R.S. 47:302.7 and 332.16 dedicated the other 2.97 percent hotel/motel room rental tax collected in Ouachita Parish under R.S. 47:302 and 331.
 - > enacts R.S. 47:322.5* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Tangipahoa Parish to the Tangipahoa Parish Economic Development Fund. Prior to this act, R.S. 47:302.17 and 332.14 dedicated the other 2.97 percent hotel/motel room rental tax collected in Tangipahoa Parish under R.S. 47:302 and 331.
 - > enacts R.S. 47:322.6* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Washington Parish to the Washington Parish Economic Development and Tourism Fund. Prior to this act, R.S. 47:332.8 dedicated the other 2.97 percent hotel/motel room rental tax collected in Washington Parish under R.S. 47:302 and 331.
 - > amends R.S. 47:332.15 to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in St. Helena Parish to the St. Helena Parish Tourist Commission Fund. Prior to this act, R.S. 47:332.15 dedicated the other 2.97 percent hotel/motel room rental tax collected in St. Helena Parish under R.S. 47:302 and 331.
 - > amends R.S. 47:332.19 to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in West Baton Rouge Parish to the West Baton Rouge Parish Visitors Enterprise Fund. Prior to this act, R.S. 47:332.19 dedicated the other 2.97 percent hotel/motel room rental tax collected in West Baton Rouge Parish under R.S. 47:302 and 331.

Act 1347 (SB 944) amends R.S. 47:302.7 to allow the 3.97 percent hotel/motel room rental tax collected in Ouachita Parish dedicated to the Ouachita Parish Visitor Enterprise Fund and allocated to the Monroe-West Monroe Convention and Visitors Bureau, which was previously required to be used for tourism purposes, to also be used for construction of museums, equestrian and livestock centers, and sports facilities and additions to civic and convention centers. Effective August 15, 1997.&

Act 1423 (HB 1928) enacts R.S. 47:322.1* to dedicate the one percent hotel/motel room rental tax collected under R.S. 47:321 in Orleans Parish to the New Orleans Area Tourism and Economic Development Fund effective July 1, 1997. Prior to this act, R.S. 47:332.10 dedicated the .97 percent hotel/motel room rental tax collected in Orleans Parish under R.S. 47:331.

Severance Tax Bills

Act 40 (HB 399) amends R.S. 47:631 and repeals R.S. 47:633(17), which repeals the six cents

per ton severance tax on gravel. Effective August 15, 1997.

Act 1499 (HB 720) is a constitutional amendment to increase the maximum amount of severance tax that a parish can receive from natural resources severed within its borders to \$750,000 annually. Currently, parishes receive one-fifth of the severance tax on natural resources, other than sulphur, lignite, and timber, limited to \$500,000 annually. This proposed constitutional amendment will be submitted to voters at the 1998 congressional primary election. If approved, the effective date would be July 1, 1999.