SENATE BILL NO. 350

## BY SENATORS MURRAY AND MORRELL AND REPRESENTATIVES ARNOLD AND WESLEY BISHOP

VETOED Click here for Veto Message

1	AN ACT
2	To amend and reenact R.S. 47:551(A) and (D)(3) and (4) and to enact R.S. 47:551(D)(5)
3	through (8), relative to local taxes; to authorize the levy and collection of a local tax
4	on the gross proceeds derived from the lease or rental of an automobile pursuant to
5	an automobile rental contract if approved by the registered voters of the parish; to
6	provide for certain distribution of proceeds; and to provide for related matters.
7	Be it enacted by the Legislature of Louisiana:
8	Section 1. R.S. 47:551(A) and (D)(3) and (4) are hereby amended and reenacted and
9	R.S. 47:551(D)(5) through (8) are hereby enacted to read as follows:
10	§551. Imposition of tax
11	A.(1) Beginning July 1, 2012, there is hereby levied, subject to the
12	provisions of Paragraph (2) of this Subsection, for the period from August 1, 1990
13	through June 30, 2012, a state tax of two and one-half percent and a local tax of one-
14	half of one three percent of the gross proceeds derived from the lease or rental of an
15	automobile pursuant to an automobile rental contract, less any sales and use tax
16	included in such contract. The tax shall be in addition to any tax, fee, or license
17	imposed directly or indirectly. The tax shall not apply to any automobile rented by
18	an insurance company as a replacement vehicle for a policyholder or by an
19	automobile dealer as a replacement vehicle while a customer's vehicle is being
20	serviced or repaired, nor shall the tax apply to any individual or business who rents
21	a vehicle as a replacement vehicle while his vehicle is being repaired if the
22	individual presents to the renter upon return of the rented vehicle a copy of the repair
23	or service invoice.

(2) The tax shall be collected in a parish only after the question of its

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1	collection has been approved by a majority of the registered voters of the parish
2	who vote on the proposition authorizing the tax at an election held for that
3	purpose in accordance with the Louisiana Election Code. The election on the
4	question of the collection of the tax in the parish shall be held at the same time
5	as a regularly scheduled election in the parish.
6	* * *
7	D. * * *
8	(3) The local tax as provided in Subsection A of this Section which is
9	collected in Jefferson Parish shall be distributed as follows:
10	(a) One-third of the tax total taxes shall be distributed to the city of Kenner
11	for arts and recreation.
12	(b) Two-thirds of the tax shall be distributed to the Jefferson Performing Arts
13	Society for programs on the east and west bank and one-third of that amount shall
14	be distributed to the Westwego Performing Arts Center. total taxes collected shall
15	be disbursed as follows:
16	(i) Four-twelfths to the Westwego Performing Arts Center.
16 17	(i) Four-twelfths to the Westwego Performing Arts Center.  (ii) Three-twelfths to the Jefferson Performing Arts Society for
17	(ii) Three-twelfths to the Jefferson Performing Arts Society for
17 18	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.
17 18 19	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.
17 18 19 20	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding
17 18 19 20 21	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding account to be used exclusively for the operation, administration, and
17 18 19 20 21 22	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding account to be used exclusively for the operation, administration, and maintenance of cultural facilities in unincorporated areas of Jefferson Parish.
17 18 19 20 21 22 23	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding account to be used exclusively for the operation, administration, and maintenance of cultural facilities in unincorporated areas of Jefferson Parish.  (4) The local tax as provided in Subsection A of this Section which is
17 18 19 20 21 22 23 24	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding account to be used exclusively for the operation, administration, and maintenance of cultural facilities in unincorporated areas of Jefferson Parish.  (4) The local tax as provided in Subsection A of this Section which is collected in Orleans Parish shall be distributed for road repairs, and beautification
17 18 19 20 21 22 23 24 25	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding account to be used exclusively for the operation, administration, and maintenance of cultural facilities in unincorporated areas of Jefferson Parish.  (4) The local tax as provided in Subsection A of this Section which is collected in Orleans Parish shall be distributed for road repairs, and beautification projects, and to the Orleans Parish Council on Aging to be used for Senior
17 18 19 20 21 22 23 24 25 26	(iii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding account to be used exclusively for the operation, administration, and maintenance of cultural facilities in unincorporated areas of Jefferson Parish.  (4) The local tax as provided in Subsection A of this Section which is collected in Orleans Parish shall be distributed for road repairs, and beautification projects, and to the Orleans Parish Council on Aging to be used for Senior Centers.
17 18 19 20 21 22 23 24 25 26 27	(ii) Three-twelfths to the Jefferson Performing Arts Society for programs on the east and west bank.  (iii) Two-twelfths to the Gretna Cultural Center for the Arts.  (iv) All remaining monies shall be deposited into a dedicated funding account to be used exclusively for the operation, administration, and maintenance of cultural facilities in unincorporated areas of Jefferson Parish.  (4) The local tax as provided in Subsection A of this Section which is collected in Orleans Parish shall be distributed for road repairs, and beautification projects, and to the Orleans Parish Council on Aging to be used for Senior Centers.  (5) The avails of the local tax as provided for in Subsection A of this

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1	(b) Five-sixths of the tax shall be distributed to Airport District No. 1 of
2	Calcasieu Parish for the maintenance and operation of the Lake Charles
3	Regional Airport.
4	(6) The avails of the local tax as provided for in Subsection A of this
5	Section collected in Lafayette Parish shall be distributed as follows:
6	(a) One-sixth of the tax shall be distributed to political subdivisions in
7	the parish as provided for in Paragraph (2) of this Subsection.
8	(b) One-sixth of the tax shall be distributed to the North Lafayette
9	Redevelopment Authority to be used solely for the redevelopment and
10	promotion of business and industry in the North Lafayette area.
11	(c) Four-sixths of the tax shall be distributed to the Lafayette Airport
12	Commission for the maintenance and operation of the Lafayette Regional
13	Airport.
14	(7) The avails of the local tax as provided for in Subsection A of this
15	Section which is collected in East Baton Rouge Parish shall be distributed as
16	<u>follows:</u>
17	(a) Forty percent to the Arts Council of Greater Baton Rouge for its
18	operations and programs.
19	(b) Fifteen percent to the Shaw Center for the Arts.
20	(c) Fifteen percent to the general fund of the parish of East Baton Rouge.
21	(d) Fifteen percent to the general fund of the East Baton Rouge Parish
22	Sheriff's Office.
23	(e) Fifteen percent to the general fund of the East Baton Rouge Parish
24	District Attorney's Office.
25	(8) The avails of the local tax as provided for in Subsection A of this
26	Section which is collected in Caddo Parish shall be distributed each fiscal year
27	as follows:
28	(a) To the governing authority of the city of Shreveport, two hundred
29	thousand dollars.
30	(b) The money remaining after the distribution provided for in this

1	Subparagraph (a) of this Paragraph shall be distributed to the Caddo Parish
2	Commission.
3	* * *
4	Section 2. The provisions of this Act shall not apply in Jefferson Parish or in Orleans
5	Parish if a local law authorizing the levy of a three percent tax on the gross proceeds derived
6	from the lease or rental of an automobile pursuant to an automobile rental contract in such
7	parish is enacted and becomes law in the 2012 Regular Session of the Legislature.
8	Section 3. This Act shall become effective on July 1, 2012; if vetoed by the governor
9	and subsequently approved by the legislature, this Act shall become effective on July 1,
10	2012, or on the day following such approval by the legislature, whichever is later.
	PRESIDENT OF THE SENATE
	SPEAKER OF THE HOUSE OF REPRESENTATIVES
	GOVERNOR OF THE STATE OF LOUISIANA
	APPROVED:

**ENROLLED** 

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## **VETO MESSAGE**

"Senate Bill No. 350 continues an automobile rental tax which is set to expire. I have made a commitment to the taxpayers of Louisiana to oppose all attempts to raise taxes.

For this reason, I have vetoed Senate Bill No. 350 and hereby return it to the Senate."