



OFFICE OF INSPECTOR GENERAL  
JEFFERSON PARISH

DAVID N. MCCLINTOCK  
INSPECTOR GENERAL



April 19, 2016

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Councilman Christopher L. Roberts  
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Councilman Paul D. Johnston  
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Councilman E. Ben Zahn, III  
1221 Elmwood Park Blvd., Suite 1015  
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Councilwoman Jennifer VanVrancken  
1221 Elmwood Park Blvd., Suite 1014  
Jefferson, LA 70123

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**POSITION PAPER**  
**(PROPOSED) RESOLUTION SUPPORTING**  
**LA. SENATE BILL 378 TO AMENDING .R.S. 47:338.203**

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This position paper is offered by the Jefferson Parish Office of Inspector General (“JPOIG”) regarding a proposed resolution supporting an amendment to state law. The Jefferson Parish Council will meet on Wednesday, April 20, 2016. At that time, the Parish Council has before it for consideration a resolution supporting Louisiana Senate Bill 378. The resolution appears as Item 18 on the addendum agenda. *See Attachment A, Resolution and Agenda.* Senate Bill 378 calls for the amendment of Louisiana Revised Statute 47:338.203(D) to provide that the Jefferson Parish Convention and Visitors Bureau (“JCVB”) receive the net proceeds of a hotel occupancy tax directly. *See Attachment B, Senate Bill 378.*

Presently, the JCVB is the body designated to receive the tax revenue by Parish ordinance, but the JCVB has no state statutory entitlement to the funds. The JCVB currently receives the funding under terms and conditions set out in a negotiated Cooperative Endeavor Agreement (CEA). In July 2015, the JCVB entered into a CEA with the Parish for a five year term whereby the JCVB commits to provide certain services and deliverables in consideration for receipt of the funding. Other pertinent provisions require the JCVB to (1) provide quarterly narratives of activity; (2) comply with the Louisiana Code of Governmental Ethics; (3) submit to audit by the Parish; and (4) submit to oversight by the Jefferson Parish Office of Inspector General (JPOIG). The proposed amendment to state law would create an entitlement to this funding in favor of the JCVB. The amendment would operate to negate or otherwise compromise enforcement of the commitments made in the executed CEA, as well as, obfuscate oversight. Accountability is the key to maintaining public trust. The JPOIG was created to foster and promote accountability and

transparency. The proposed amendment would also adversely affect the Parish's ability to engage in meaningful oversight. For this reason, the JPOIG presents the following analysis for consideration and recommends a resolution opposing the amendment to state law.

### LEGISLATIVE HISTORY

La.R.S. 47:338.203 was first *enacted* by Acts 2004, No. 790 as R.S 33:2740.18.2. It was renumbered as R.S. 47:338.203 in 2011. *See Attachment C*, La.R.S. 47:338.203.

#### Present Law

La.R.S. 47:338.203 presently provides the following in pertinent part:

A. Notwithstanding any other provision of law, and in addition to any other tax now or hereafter levied and collected, the Jefferson Parish Council, whether acting as the governing authority of Jefferson Parish or as the governing authority of any special district created for the purposes set forth in Subsection D of this Section, is hereby authorized and empowered to levy and collect a tax upon the paid occupancy of hotel rooms located within Jefferson Parish, both unincorporated areas and incorporated municipalities... Fifty percent of the hotel occupancy tax collected within each municipality in Jefferson Parish shall be remitted to the municipality in which it was collected and shall be used for purposes enumerated in Subsection D of this Section to promote and fund programs that enhance visitation and tourism in the municipalities.

B. The governing authority shall impose the hotel occupancy tax by ordinance adopted by the governing authority which shall have the right to provide in the ordinance or by resolution necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the hotel occupancy tax ...

D. The net proceeds of the tax after deduction of reasonable collection expenses shall be used to fund ... only a parish-designated body and in the municipalities by a mayor-designated body whose sole purpose is to promote and fund programs that enhance visitation and tourism, such as the programs of the existing Jefferson Convention and Visitors Bureau and the programs of the Kenner Convention and Visitors Bureau.<sup>1</sup> *See Attachment A*, for full text.

Pursuant to the above enabling legislation, the Parish Council adopted Summary 21355 and Ordinance 22273 in July 2004 calling for a hotel occupancy tax and providing for the collection and use of such tax. *See Attachment B*. By this ordinance, the Jefferson Code of Ordinances was amended to include Sections 35-210 through 35-212. *See Attachment D*, Summary No. 21355 and Ordinance 22273. Section 211 provides, Use of net proceeds tax:

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<sup>1</sup> La.R.S. 47338.203 is one of three hotel occupancy taxes. Additional hotel occupancy taxes are provided at R.S. 47:338.201 and 202.

a) The net proceeds of the tax after deduction of collection expenses shall be used to fund programs and special events relating to tourism in Jefferson Parish.

(b) In accordance with R.S. 33:2740.18.2(D), the Jefferson Parish Council is **authorized to execute a cooperative endeavor agreement with the Jefferson Convention and Visitors Bureau** relative to the expenditure of the net proceeds of the tax on programs and special events that relate to tourism or in anywise enhance visitation and tourism in Jefferson Parish. (emphasis added)

(Ord. No. 22273, § 1, 7-14-04)

Section 35-212 provides for the sheriff to collect the hotel occupancy tax and remit the proceeds to the Parish finance director after deducting a collection fee. Presently, taxes are collected by the sheriff and remitted to the Parish. The revenue is reported by the Parish in its budget as General Fund 10010-5034.

By ordinance, the Parish has designated the JCVB to receive the funds under a CEA. For the past ten years, the Parish has negotiated multiple CEAs with the JCVB under which the JCVB has received and expended revenues generated by this hotel occupancy tax. Specific tourism events are supported by this revenue. The JCVB has also received additional Parish funding through other revenue sources to supplement tourism efforts under amended terms or separate CEAs. Finally, the JCVB operates from office space located in the Joseph S. Yenni government building per terms of the CEAs. Each of the CEAs provide and support oversight by Jefferson Parish.

#### Proposed Law

The proposed amendment to state law directs that revenue previously received by the JCVB under the terms of negotiated CEAs would be “directed to Jefferson Convention and Visitors Bureau, Inc.,”

#### **ANALYSIS**

The resolution before the Council for consideration on Wednesday, April 20, 2016 describes the revenue received by the JCVB as “pass-through” money since the “Jefferson Convention and Visitors Bureau is already authorized to receive the net proceeds from a hotel occupancy tax collected in Jefferson Parish;”.... and further that Senate Bill 378 “simply redirects the net proceeds of the above said hotel occupancy tax to the Jefferson Convention and Visitors Bureau instead of being directed to Jefferson Parish as a pass-through to the Jefferson Convention and Visitors Bureau.” *See Attached B* Senate Bill 378.

Presently, the JCVB is not statutorily entitled to the proceeds of the hotel occupancy tax. Rather, the JCVB is recognized by ordinance as the body who may receive it under a CEA. The proposed amendment to state law creates a statutory entitlement in favor of the JCVB and effectively eliminates the Parish’s ability to ensure accountability and oversight. While the JCVB may be required “to expend revenues to fund programs and special events relating to tourism,” the JCVB would have complete discretion to select which “programs and special events” to support, and how to support them. Directing the funds to the JCVB negates the Parish’s ability to set expectations and agree upon deliverables as a condition of Parish funding.

The proposed amendment would also likely excuse the JCVB from performance under the current CEA since the CEA is a bi-lateral agreement providing Parish tax dollars for services. Enforcement rests on the Parish's receipt and control of the revenue. Further, and to the extent oversight may be exercised, the quality of oversight would necessarily be hindered as there would be an absence of deliverables against which to assess value or calculate waste.

Lastly, the amendment to state law would eliminate the ability of Jefferson Parish residents to meaningfully engage their Parish Council concerning the use of tax revenue. The amendment to state law would operate to relieve the Council of oversight of expenditure of the taxes which it levies.

Respectfully,



David McClintock

cc: Michael S. Yenni, Parish President  
Keith Conley, Chief Operating Officer,  
Michael J. Power, Parish Attorney,

# Attachment A

## Council Addendum Agenda

04/20/2016



**ADDENDUM AGENDA  
JEFFERSON PARISH COUNCIL MEETING  
Wednesday, April 20, 2016  
GENERAL GOVERNMENT BUILDING  
GRETNA, LOUISIANA**

**SPECIAL PRESENTATIONS BY:**

**BUSINESS MEETING BEGINS AT 10:00 AM**

**MEETING CALLED TO ORDER**

**INVOCATION AND/OR PLEDGE OF ALLEGIANCE**

**ROLL CALL - COUNCIL MEMBERS**

**ROLL CALL - PARISH PRESIDENT AND DIRECTORS OF DEPARTMENTS**

**PARISH PRESIDENT TO ADDRESS COUNCIL**

**READING OF CAMPAIGN FINANCE CONTRIBUTIONS**

**PERSONS WISHING TO APPEAR BEFORE THE COUNCIL REGARDING  
A RESOLUTION(S) ON AGENDA/ADDENDUM AGENDA**

**EXECUTIVE SESSION**

- 1. Resolution - authorizing the Council to go into executive session pursuant to LA R.S. 42:17(2) regarding the Jefferson Performing Arts Center. (Parishwide) (Approved by Mr. Johnston at the request of the Administration)**

2. **Resolution - authorizing the Council to go into executive session to discuss legal matters concerning the lawsuits Parish of Jefferson, et al vs. Atlantic Richfield Company, et al, 24th JDC, No. 732-768, Div. N; Parish of Jefferson, et al vs. Chevron U.S.A. Holdings Inc., et al, 24th JDC, No. 732-769, Div. P; Parish of Jefferson vs. Destin Operating Company, Inc., et al, 24th JDC, No. 732-770, Div. H; Parish of Jefferson, et al vs. Canlan Oil Company, et al, 24th JDC, No. 732-771, Div. H; Parish of Jefferson, et al vs. Anadarako E and P Onshore, LLC, et al, 24th JDC, No. 732-772, Div. C; Parish of Jefferson, et al vs. Exxon Mobil Corporation, et al, 24th JDC, No. 732-774, Div. C; Parish of Jefferson, et al vs. Equitable Petroleum Corporation, et al, 24th JDC, No. 732-775, Div. I and to provide for related matters. (Parishwide) (Parishwide) (Approved by Mr. Spears at the request of the Administration)**

#### **ACCEPTANCE AND REJECTION OF BIDS**

3. **Resolution - accepting the lowest responsible bid of Centric Gulf Coast, Inc., Proposal No. 50-115224 for labor, material and equipment required for Rehabilitation of the Pallet Pump Station Project at the bid tabulation price of \$2,450,000.00. (Council District 1) (Approved by Mr. Templet at the request of the Administration)**

 [Affidavits. Accepting Bid # 50-00115224 - Pallet Pump Station](#)

4. **Resolution - accepting the lowest responsible bid of J.A. Jack Julius Jr., Inc., Proposal No. 50-115485 for labor, material and equipment required for Ames Pump Station Warehouse at the bid tabulation price of \$3,537,900.00. (Council District 3) (Approved by Mr. Spears at the request of the Administration)**

 [Affidavits. Accpeting Bid # 50-00115485 - Ames PS Warehouse](#)

5. **Resolution - accepting the lowest bid of M & M Portables for a two year contract for the rental of and cleaning services for portable restrooms for an amount not to exceed \$45,000. Proposal No. 50-115481 (Parishwide) (Approved by Mr. Roberts at the request of the Administration)**

 [MandM\\_Portalets\\_affidavits](#)

6. Resolution - accepting the lowest responsible bid of \_\_\_\_\_, Proposal No. 50-115609, for a two year contract for pre-placed emergency demolition services as a result of a natural and/or man-made disaster, for the Department of Inspection and Code Enforcement, at the bid tabulation price of \$\_\_\_\_\_. Maximum expenditures for this contract shall not exceed \_\_\_\_\_ for the two years, by a factor of not more than 10% without amendment to the contract. (Parishwide) (Approved by Mr. Roberts at the request of the Administration)

#### CHANGE ORDERS

7. Resolution - approving Change Order 2 (final) with Hard Rock Construction, LLC, for an addition of \$117,971.80 to the contract amount and an addition of seventy one (71) calendar days, which contract covers Submerged Roads (Concrete) Street Repairs C.D. No. 5 Bid Package No. 4, Proposal No. 50-109313. Change Orders 1 & 2(Final) represents a 23.51% increase to the original contract amount. (Council District 5) (Approved by Ms. Van Vrancken at the request of the Administration)

 Affidavit

8. Resolution - approving Change Order 1 with Command Construction Co, LLC for an addition of \$101,468.98 to the contract amount and an addition of ten (10) calendar days to the contract time, which covers Orleans Village Subdivision Drainage Improvements, Proposal No. 50-112109. Change Order 1 represents a 3.39 increase to the original contract amount. (Council District 3) (Approved by Mr. Spears at the request of the Administration)

 Affidavit

#### ACCEPTANCE OF COMPLETED CONTRACTS

9. Resolution - granting an acceptance to Hard Rock Construction, LLC. for their completed contract which contract covers Submerged Roads (Concrete) Street repairs C.D. No. 5 Proposal No. 50-109313 for the department of Engineering (Council District 5) (Approved by Ms. Van Vrancken at the request of the Administration)

#### RESOLUTIONS BY COUNCILMEMBERS



10. Resolution - granting permission to the St. Matthew's Men's Club to host the St. Matthew Fishing Rodeo and place signs at various locations to advertise event.. (Council District 2)
11. Resolution - granting permission to Harvest Time Fellowship Church to conduct a Fundraiser. (Council District 2)
12. Resolution - granting permission to St. Mary Magdalen Church to conduct a Crawfish Cook Off Festival. (Council District 2)
13. Resolution - authorizing St. Mary Magdalen Church, to place signs at various locations to advertise their Crawfish Cook off Festival . (Council District 2)
14. Resolution - appointing Christopher L. Roberts, Jennifer Van Vrancken and E. Ben Zahn, III to the Jefferson Parish Governmental and Ethics Compliance and Audit Committee. (Ms. Van Vrancken)

**IDENTIFY SUB-CONTRACTORS (SUB-CONSULTANTS) FOR PROFESSIONAL SERVICES**

15. Resolution - adding and approving subcontractor Phoenix Global Engineering & Construction, Inc. for professional services in association with the Architectural and Engineering Services Agreement with Linfield, Hunter & Junius, Inc. (Parishwide) (Mr. Zahn)

**RESOLUTIONS AND MOTIONS BY COUNCIL MEMBERS**

16. Resolution - requesting the Chief Executive Officer and the Chief Financial Officer of East Jefferson General Hospital to attend the May 11, 2016 meeting of the Jefferson Parish Council at the Joseph S. Yenni Building to present the 2015 yearend financial report and status of EJGH. (Mr. Roberts)
17. Resolution - expressing support for the Greater New Orleans Expressway Commission (GNOEC) proposed guard rail and segmented shoulder safety enhancements for the Lake Pontchartrain Causeway Bridge. (Parishwide) (Ms. Lee-Sheng)

18. Resolution - requesting the Jefferson Parish Legislative Delegation to support and endeavor to have enacted Senate Bill 378 introduced by Senator Danny Martiny in the 2016 Regular Session of the Louisiana Legislature which bill would redirect the net proceeds of the hotel occupancy tax to the Jefferson Convention and Visitors Bureau. (Parishwide) (Mr. Zahn, Ms. Van Vrancken)

#### OTHER RESOLUTIONS

19. Resolution - authorizing Amendment 1 to expand the scope of services, increasing the budget amount by \$92,000.00 to Sub-recipient Agreement with Volunteers of America of Greater New Orleans, extending the contract end date to December 31, 2016 and expanding the program delivery. Elderly Repair on Wheels Program authorized by Resolution 125719 adopted September 23, 2015, (Council District 1) (Mr. Templet)
20. Resolution - ratifying Amendment 1 with the City of Gretna Police Department to provide funding in an amount not to exceed One Hundred Thousand Dollars (\$100,000.00) per year for security at the Roy Wilty Bus Terminal. (Council District 1) (Mr. Templet)
21. Resolution - authorizing the Agreement with the International Grand Isle Tarpon Rodeo Inc., to promote and advertise the Grand Isle Tarpon Rodeo, at a cost not to exceed \$25,000.00. (Council District 1) (Mr. Templet)
22. Resolution - ratifying an Agreement with the City of Westwego for assistance with expenses in moving the Westwego City Hall by providing funds for the purchase of new furniture and other furnishings necessary for the maintenance of governmental services in the new City Hall, at cost not to exceed \$75,000.00. (Council District 2) (Mr. Johnston)

23. Resolution - ratifying the Agreement with Fore!Kids Foundation to provide Twenty-Two Thousand Dollars (\$22,000.00) to Fore!Kids Foundation to assist in hosting the 2016 Zurich Classic Golf Tournament. (Council District 3) (Mr. Spears)
  
24. Resolution - authorizing termination of the existing Agreement by and between Jefferson Parish and Jefferson Community Health Care Centers, Inc. (JCHCC) that provided for the occupancy and use of 1855 Ames Boulevard, Marrero. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
  
25. Resolution - authorizing an Agreement with Jefferson Community Health Care Centers, Inc. to provide for operation, occupancy and use of 1855 Ames Boulevard, Marrero, in order to aid the impoverished, uninsured or otherwise at risk population of Jefferson Parish in receiving primary and comprehensive health services. (Council District 3) (Approved by Mr. Spears at the request of the Administration)
  
26. Resolution - ratifying Amendment No 1 with Master Gardeners of Greater New Orleans, Inc., to provide for a Master Gardener Convention on May 12, 2016 through May 14, 2016 at a cost not to exceed \$3,000.00. (Parishwide) (Mr. Roberts)
  
27. Resolution - ratifying Amendment 1 with the Louisiana Department of Transportation and Development (DOTD) for construction of Hickory Avenue (Relocated LA 3154, Dickory Extension), State Project Nos. H.004358 & H.004359 (Formerly 826-44-0024 & 826-44-0027) and Harahan Pump to the River, Public Works Project No. 2001-046-DR (SELA) and to authorize and ratify the Transfer and Acceptance of a certain portion of Hickory Avenue as per the terms and conditions of the ICEA. (Council District 2) (Approved by Mr. Johnston at the request of th Administration)

28. Resolution - authorizing the amendment of the Jefferson Parish Long Term Community Recovery Plan (per the attached), specifically the portion of the plan describing the Proposed LRA Recovery Projects which delineates distribution of funds and specific projects. (Parishwide) (Approved by Ms. Lee-Sheng at the request of the Administration)
29. Resolution - authorizing the Purchasing Department to advertise for Request for Proposals (RFP) from firms interested and qualified to provide equipment and maintenance of an existing security system consisting of, but not limited to, Access Control Hardware/Software (ACHS), card swipe with and without PIN code access, audio and/or visual equipment and recorders for a complete video management system (VMS), computer equipment (hardware and software), and an Identification Management System, for the Department of General Services. (Parishwide) (Approved by Mr. Zahn at the request of the Administration)

#### JEFFERSON PARISH SPECIAL DISTRICTS

30. Resolution - ratifying the Agreement with the Fire Protection District No. 8 of the Parish of Jefferson, State of Louisiana and Knights of Columbus 4222 to provide for a refrigerator to be used for community events and to store food for the needy and senior citizens. (Mr. Spears)

 [knight of columbus affidavit](#)

#### PERSONS APPEARING BEFORE THE COUNCIL ON SPECIAL SUBJECT MATTERS

All persons wishing to appear before the Council are required to register with the Parish Clerk. Please list your name, address, phone number and the reason you would like to speak. Only persons registered will be allowed to address the Council. You will have 5 minutes only.

- 31.

In accordance with provisions of the American with Disabilities Act Amendments Act of 2008, as amended, Jefferson Parish shall not discriminate against individuals with disabilities on the basis of disability in its services, programs or activities. If you require auxiliary aids or devices, or other reasonable accommodation under the ADA Amendments Act, please submit your request to the ADA Coordinator at least forty-eight (48) hours in advance or as soon as practical. A seventy-two (72) hour advanced notice is required to request Certified ASL interpreters.

**ADA Coordinator/Office of Citizens with Disabilities**  
**1221 Elmwood Park Blvd., Suite 210**  
**Jefferson, LA 70123**  
**(504) 736-6086**  
**ADA@jeffparish.net**

On motion of Mr. Zahn and Mrs. VanVrancken, seconded by \_\_\_\_\_, the following resolution was offered:

**RESOLUTION NO. \_\_\_\_\_**

A resolution requesting the Jefferson Parish Legislative Delegation to support and endeavor to have enacted Senate Bill 378 introduced by Senator Danny Martiny in the 2016 Regular Session of the Louisiana Legislature which bill would redirect the net proceeds of the hotel occupancy tax to the Jefferson Convention and Visitors Bureau.

**WHEREAS**, the Jefferson Convention and Visitors Bureau has proven to be the preeminent tourism agency promoting the hospitality industry in Jefferson since the agency was founded in 2000 ; and,

**WHEREAS**, the Jefferson Convention and Visitors Bureau has proven to be a good steward of public funds; and,

**WHEREAS**, the Jefferson Convention and Visitors Bureau has proven to be a successful marketing team for Jefferson Parish helping boost the tourism industry here to a more than \$1 billion industry; and,

**WHEREAS**, the Jefferson Convention and Visitors Bureau is already authorized to receive net proceeds from a hotel occupancy tax collected in Jefferson Parish; and,

**WHEREAS**, Senate Bill 378 simply redirects the net proceeds of the above said hotel occupancy tax to the Jefferson Convention and Visitors Bureau instead of being directed to Jefferson Parish as a pass-through to the Jefferson Convention and Visitors Bureau; and,

**WHEREAS**, Senate Bill 378 does not alter the net proceeds of the above said tax that is dedicated to municipalities in Jefferson.

**NOW, THEREFORE, BE IT RESOLVED** by the Jefferson Parish Council of Jefferson Parish, acting as governing authority of said parish:

**SECTION I.** That the Jefferson Parish Legislative Delegation is hereby requested to support, and endeavor to have enacted Senate Bill 378 by Senator Martiny in the 2016 Regular Session of the Louisiana Legislature, which bill serves to redirect the net proceeds of the hotel occupancy tax to the Jefferson Convention and Visitors Bureau instead of being directed to Jefferson Parish as a pass-through to the Jefferson Convention and Visitors Bureau.

**SECTION II.** That the Jefferson Parish Council hereby supports the streamlining of funding tourism promotion as managed by the Jefferson Convention and Visitors Bureau, so that it may promote tourism in Jefferson Parish with the above said net proceeds derived solely from the hotel industry.

**SECTION III.** That a copy of this resolution be forwarded to all members of the Jefferson Parish Legislative Delegation as well as the Jefferson Convention and Visitors Bureau and all departments in connection therewith.

The foregoing resolution having been submitted to a vote, the vote thereon was as follows:

**YEAS:**

**NAYS:**

**ABSENT:**

The resolution was declared to be adopted on this the 20<sup>th</sup> day of April, 2016.

JCVB Resolution

04/20/2016



2016 Regular Session

SENATE BILL NO. 378

BY SENATOR MARTINY

TAX/LOCAL. Provides relative to the hotel occupancy tax in Jefferson Parish. (8/1/16)

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AN ACT

To amend and reenact R.S. 47:338.203(D), relative to hotel occupancy tax in Jefferson Parish; to provide for the net proceeds of the tax after deduction; to provide for the promotion that enhances visitation and tourism; 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. 47:338.203(D) is hereby amended and reenacted to read as follows:

§338.203. Hotel occupancy tax in Jefferson Parish

\* \* \*

D. The net proceeds of the tax after deduction of reasonable collection expenses shall be ~~used~~ **directed to the Jefferson Convention and Visitors Bureau, Inc.** to fund tourism promotion in Jefferson Parish and in the municipalities of Jefferson Parish to fund programs and special events relating to tourism, in Jefferson Parish ~~by only a parish-designated body~~ **to the Jefferson Convention and Visitors Bureau, Inc.** and in the municipalities by a mayor-designated body whose sole purpose is to promote and fund programs that enhance visitation and tourism, such as the programs of the existing Jefferson Convention and Visitors Bureau, ~~Inc and~~



1 ~~the programs of the Kenner Convention and Visitors Bureau.~~

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

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## DIGEST

SB 378 Original

2016 Regular Session

Martiny

Present law authorizes the Jefferson Parish Council to levy and collect a hotel occupancy tax within the parish, in both unincorporated areas and incorporated municipalities.

Present law provides that the governing authority has the right to contract with the state of Louisiana for the collection of the tax. Further provides that the tax is in addition to all other taxes presently levied on the occupancy of hotel rooms in the parish.

Proposed law retains present law.

Present law provides that the net proceeds of the tax after deduction of reasonable collection expenses shall be allocated to fund tourism promotion in Jefferson Parish and to fund programs and special events relating to tourism on behalf of the parish by only a parish-designated body with the sole purpose of promoting and enhancing tourism, such as the Jefferson Convention and Visitors Bureau and the programs of the Kenner Convention and Visitors Bureau.

Proposed law retains present law but limits the net proceeds of the tax (after deduction of reasonable collection expenses) to be directed to the Jefferson Convention and Visitors Bureau, Inc. to fund tourism promotion in Jefferson Parish and to fund programs and special events relating to tourism on behalf of the parish with the sole purpose of promoting and enhancing tourism, such as the programs of the Jefferson Convention and Visitors Bureau, Inc.

Effective August 1, 2016.

(Amends R.S. 47:338.203(D))

LSA-R.S. 47:338.203

Hotel Occupancy Tax in  
Jefferson Parish



Title 47 Revenue and Taxation

Subtitle II Provisions Relating to Taxes Collected and Administered by the Collector of Revenue

Chapter 2-D Uniform Local Sales Tax Code

Part J Hotel and Motel Occupancy Taxes

LSA-R.S. 47:338.203

Formerly cited as LA R.S. 33:2740.18.2

§ 338.203. Hotel occupancy tax in Jefferson Parish

Effective: August 15, 2011

[Currentness](#)

A. Notwithstanding any other provision of law, and in addition to any other tax now or hereafter levied and collected, the Jefferson Parish Council, whether acting as the governing authority of Jefferson Parish or as the governing authority of any special district created for the purposes set forth in Subsection D of this Section, is hereby authorized and empowered to levy and collect a tax upon the paid occupancy of hotel rooms located within Jefferson Parish, both unincorporated areas and incorporated municipalities. The hotel occupancy tax shall be one percent of the rent or fee charged for such occupancy. The word “hotel” as used in this Section shall have the same definition as that contained in [R.S. 47:338.201](#) and [R.S. 47:338.202](#). The hotel occupancy tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room and shall be paid at the time the rent or fee for occupancy is paid. “Person” as used herein shall have the same definition as that contained in [R.S. 47:301\(8\)](#). Fifty percent of the hotel occupancy tax collected within each municipality in Jefferson Parish shall be remitted to the municipality in which it was collected and shall be used for purposes enumerated in Subsection D of this Section to promote and fund programs that enhance visitation and tourism in the municipalities.

B. The governing authority shall impose the hotel occupancy tax by ordinance adopted by the governing authority which shall have the right to provide in the ordinance or by resolution necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the hotel occupancy tax, including but not limited to a provision that the initial collection of the tax shall begin on the first of a month following the adoption of the ordinance levying the tax. Should the council take action as authorized in this Section to collect the hotel occupancy tax, the collection shall begin no earlier than August 1, 2004. The ordinance levying and imposing the hotel occupancy tax shall be approved by a favorable vote of a majority of the members of the governing authority present and voting. The term “ordinance” means an ordinance, act, or other appropriate legislative enactment of the governing authority.

C. The governing authority shall have the right to contract with the state of Louisiana for the collection of the hotel occupancy tax. The tax shall be in addition to all other taxes presently being levied upon the occupancy of hotel rooms in the parish.

D. The net proceeds of the tax after deduction of reasonable collection expenses shall be used to fund tourism promotion in Jefferson Parish and in the municipalities of Jefferson Parish to fund programs and special events relating to tourism, in Jefferson Parish by only a parish-designated body and in the municipalities by a mayor-designated body whose sole purpose is to promote and fund programs that enhance visitation and tourism, such as the programs of the existing Jefferson Convention and Visitors Bureau and the programs of the Kenner Convention and Visitors Bureau.

## Credits

Redesignated from [R.S. 33:2740.18.2](#) by [Acts 2011, No. 248, § 4](#). Added by [Acts 2004, No. 790, § 1, eff. July 8, 2004](#).

## Editors' Notes

### **REDESIGNATIONS; TECHNICAL CHANGES; VALIDITY; DESIGNATION OF NEW CHAPTERS, PARTS, AND SUBPARTS; DEADLINE FOR COMPLETION--ACTS 2011, NO. 248**

<Sections 4 to 8 of Acts 2011, No. 248 provide:>

<“Section 4. The Louisiana State Law Institute is directed to redesignate [R.S. 33:2711](#) through 2739; 2740.18 through 2740.18.4; 2740.25; 2740.32; 2740.34; 2740.42; 2740.43; 2740.68; 2740.69; 2741; and 2747 through 2753 to Chapter 2-D, The Uniform Sales Tax Code, of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.>

<“Section 5. The Louisiana State Law Institute is further directed to make such technical changes in any citations and statutory forms as may be necessary to reflect the statutory redesignations made by the Louisiana State Law Institute as provided by Sections 3 and 4 of this Act. >

<“Section 6. The redesignation of a statute as provided by Sections 3 and 4 of this Act shall not affect the validity of the statute, and references to a statute as redesignated shall be valid; however, the redesignation of a statute as provided by Sections 3 and 4 of this Act shall not invalidate a reference to the former citation of the redesignated statute. >

<“Section 7. The Louisiana State Law Institute is hereby authorized to designate new chapters, parts, and subparts of Title 13 of the Louisiana Revised Statutes of 1950 and to designate new parts and subparts of Chapter 2-D of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, for those statutes redesignated from Title 33 of the Louisiana Revised Statutes of 1950.>

<“Section 8. The redesignation of statutes as provided in Sections 3 and 4 of this Act shall be completed by January 1, 2012.”>

LSA-R.S. 47:338.203, LA R.S. 47:338.203  
Current through the 2016 First Extraordinary Session

End of Document

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# Attachment D

Jefferson Parish

Summary No. 21355  
Ordinance No. 22273

07/14/2004



On joint motion of all Councilmembers present, the following ordinance was offered as amended:

**SUMMARY NO. 21355      ORDINANCE NO. 22273**

An ordinance imposing the hotel occupancy tax in Jefferson Parish as authorized by R.S. 33:2740.18.2, amending Chapter 35 of the Code of Ordinances relative to imposing said tax and providing for the net proceeds of said tax, and providing for related matters. (Parishwide)

**WHEREAS**, R.S. 33:2740.18.2, enacted by Act No. 790 of the 2004 Regular Session of the Louisiana Legislature, authorizes and empowers Jefferson Parish to impose a one percent hotel occupancy tax upon the paid occupancy of hotel rooms located within the Parish; and

**WHEREAS**, the proceeds of this tax are to be used solely and exclusively to fund programs and special events relating to tourism in Jefferson Parish by designated tourism organizations; and

**WHEREAS**, under R.S. 33:2740.18.2, fifty percent of the tax collected from hotels located in municipalities shall be distributed to the municipalities to be used in accordance with the provisions of said R.S. 33:2740.18.2; now therefore,

**THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:**

**SECTION I.** That Article VII, entitled "Hotel Occupancy Tax) of Chapter 35 of the Code of Ordinances be amended by adding Division 3, Sections 35-210 through 212, to read as follows:

**DIVISION 3 TAX AUTHORIZED BY R.S. 33:2740.18.2**

**Sec. 35-210. Imposed.**

The one (1) percent hotel occupancy tax as authorized by R.S. 33:2740.18.2 is hereby imposed on the paid occupancy of the hotel rooms located within Jefferson Parish in addition to all other taxes being levied upon the occupancy of hotel rooms in the parish.

**Sec. 35-211. Use of net proceeds of tax.**

a) The net proceeds of the tax after deduction of collection expenses shall be used to fund programs and special events relating to tourism in Jefferson Parish.

b) In accordance with R.S. 33:2740.18.2(D), the Jefferson Parish Council is authorized to execute a cooperative endeavor agreement with the Jefferson Convention and Visitors Bureau relative to the expenditure of the net proceeds of the tax on programs and special events that relate to tourism or in anywise enhance visitation and tourism in Jefferson Parish.

**Sec. 35-212. Collection.**

a) The sheriff of the parish is hereby authorized to collect the hotel occupancy tax imposed by section 35-210 and he shall remit the proceeds thereof to the director of the department of finance after deducting a collection fee of not more than eleven (11) percent of such proceeds.

b) The director of the department of finance shall distribute to the governing authorities of each municipality located within the parish fifty (50) percent collected from hotels located in each such municipality upon showing by the municipality that it has designated a body in accordance with R.S. 33:2740.18.2(D) to promote and fund programs that enhance visitation and tourism in Jefferson Parish.

**SECTION 2.** That in accordance with R.S. 33:2740.18.2(B), the provisions of this ordinance shall take effect on August 1, 2004.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

**YEAS: 7**

**NAYS: None**

**ABSENT: None**

The ordinance was declared to be adopted on this the 14<sup>th</sup> day of July, 2004, and shall become effective as follows; if signed forthwith by the Parish President, ten (10) days after adoption, thereafter upon signature by the Parish President, or, if not signed by the Parish President, upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this ordinance shall become effective on the day of such approval.