

Existing law creates tourist commissions and similar entities as special taxing districts in many of the state's parishes for the purpose of attracting conventions and tourists to their respective jurisdictions. Existing law authorizes such commissions to levy hotel occupancy taxes to fund such activities and sets the maximum tax rate for each commission.

Prior law set the maximum rate for hotel occupancy tax levied by the Houma Area Convention and Visitors Bureau at 4%.

New law authorizes the Houma Area Convention and Visitors Bureau to levy an additional 1% tax, subject to voter approval, and designates that proceeds of the additional tax be used specifically for recreational and tourism infrastructure.

Effective August 1, 2013.

(Amends R.S. 33:4574.1.1(A)(intro. para.) and (12))