

2015 Regular Session

HOUSE BILL NO. 216

BY REPRESENTATIVES SEABAUGH, HENRY BURNS, MIKE JOHNSON, AND  
PATRICK WILLIAMS AND SENATOR BUFFINGTON

TAX/HOTEL OCCUPANCY: Provides relative to the hotel occupancy tax that the  
Shreveport-Bossier Convention and Tourist Bureau is authorized to levy

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(24)(c) and (d), relative to the Shreveport-Bossier  
3 Convention and Tourist Bureau; to provide relative to hotel occupancy taxes levied  
4 by the bureau; to provide with respect to an additional hotel occupancy tax; to  
5 provide relative to the use of tax proceeds; to provide with respect to the duration of  
6 the authority for the additional tax; to provide relative to limitations; and to provide  
7 for related matters.

8 Notice of intention to introduce this Act has been published  
9 as provided by Article III, Section 13 of the Constitution of  
10 Louisiana.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 33:4574.1.1(A)(24)(c) and (d) are hereby amended and reenacted to  
13 read as follows:

14 §4574.1.1. Occupancy taxes levied by the commissions

15 A.

16 \* \* \*

17 (24)

18 \* \* \*

1 (c)(i) In addition to the provisions of Subparagraphs (a) and (b) of this  
2 Paragraph, the Shreveport-Bossier Convention and Tourist Bureau may levy and  
3 collect an additional tax upon the occupancy of hotel rooms, motel rooms, and  
4 overnight camping facilities within the jurisdiction of the bureau. The additional tax  
5 shall be ~~two~~ one and one half percent of the rent or fee charged for such occupancy  
6 as follows:

7 (aa) Fifty percent of one cent shall be levied to support the Shreveport-  
8 Bossier Sports Commission and the proceeds shall be dedicated and used as provided  
9 in Subparagraph (M)(1)(c) of this Section.

10 (bb) ~~Seventy-five~~ Fifty percent of one cent shall be levied to support the  
11 Independence Bowl Foundation and the proceeds shall be dedicated and used as  
12 provided in Subparagraph (M)(1)(d) of this Section.

13 (cc) ~~Seventy-five~~ Fifty percent of one cent shall be levied to support the Ark-  
14 La-Tex Regional Air Service Alliance and the proceeds shall be dedicated and used  
15 as provided in Subparagraph (M)(1)(e) of this Section.

16 (ii) The levy of an additional tax pursuant to this Subparagraph shall be  
17 subject to approval by a majority of the electors of Caddo and Bossier parishes who  
18 vote on a proposition authorizing the levy of the tax. The bureau shall call an  
19 election for the purpose of submitting such a proposition to the voters. The election  
20 on the question of the levy of the tax shall be held at ~~the~~ an election scheduled to be  
21 held in the parishes of Caddo and Bossier ~~on November 4, 2014~~. The authority to  
22 levy the tax shall terminate on June 30, ~~2039~~. of the twelfth calendar year after the  
23 date of the approval of the taxation election held pursuant to this Item; however, the  
24 authority to levy the tax may be renewed if approved by a majority of the electors of  
25 Caddo and Bossier parishes who vote on a proposition authorizing such renewal.  
26 Any election to authorize the renewal shall be called by the bureau for the purpose  
27 of submitting such a proposition to the voters. The election on the question of the  
28 renewal shall be held at an election scheduled to be held in the parishes of Caddo and



Present law required the election to be held on a specific date. Proposed law authorizes the election to be held at any election scheduled to be held in Bossier and Caddo Parishes.

Present law provided for termination of the authority to levy the additional tax on June 30, 2039. Proposed law provides for termination on June 30 of the twelfth calendar year after approval of the tax by the voters but authorizes renewal of such authority. Provides that the term of renewal shall be as provided in the proposition authorizing such renewal, not to exceed 12 years.

Present law provides that if any entity that receives tax proceeds from the levy of the additional tax ceases to exist, the bureau's authority to levy a tax to support the entity shall terminate and any proceeds that have not been distributed to the entity shall be distributed equally to the remaining entities. Proposed law changes present law such that, if any entity that receives tax proceeds from the levy of the additional tax ceases to exist, the bureau shall continue to levy the tax, and the proceeds shall be distributed equally to the other entities.

Effective July 1, 2015.

(Amends R.S. 33:4574.1.1(A)(24)(c) and (d))