

2015 Regular Session

ACT No. 306

HOUSE BILL NO. 216

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

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 * * *

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

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

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

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

10 (ii) The levy of an additional tax pursuant to this Subparagraph shall be
 11 subject to approval by a majority of the electors of Caddo and Bossier parishes who
 12 vote on a proposition authorizing the levy of the tax. The bureau shall call an
 13 election for the purpose of submitting such a proposition to the voters. The election
 14 on the question of the levy of the tax shall be held ~~at the election scheduled to be~~
 15 only once at a regularly scheduled statewide election held in the parishes of Caddo
 16 and Bossier on November 4, 2014. The authority to levy the tax shall terminate on
 17 June 30, 2039, thirtieth of the twelfth calendar year after the date of the approval of
 18 the taxation election held pursuant to this Item; however, the authority to levy the tax
 19 may be renewed if approved by a majority of the electors of Caddo and Bossier
 20 parishes who vote on a proposition authorizing such renewal. Any election to
 21 authorize the renewal shall be called by the bureau for the purpose of submitting
 22 such a proposition to the voters. The election on the question of the renewal shall
 23 be held only once at a regularly scheduled statewide election. If renewed, the term
 24 of renewal shall be as provided in the proposition authorizing such renewal, not to
 25 exceed twelve years.

26 (iii) Notwithstanding the provisions of Items (i) and (ii) of this
 27 Subparagraph, if an entity that receives money pursuant to Subparagraphs (M)(1)(c)
 28 through (e) of this Section ceases to exist, ~~the authority to levy a tax to support such~~
 29 ~~entity shall terminate and any proceeds that have not been distributed to such entity~~
 30 the bureau shall continue to levy the tax that supported the entity, subject to voter

1 approval as required by Item (ii) of this Subparagraph, and the proceeds of the tax
2 shall be distributed equally to the other entities provided for in Subparagraphs
3 (M)(1)(c) through (e) of this Section.

4 (d) Taxes levied pursuant to this Paragraph shall not exceed a combined rate
5 of six ~~and one-half~~ percent.

6 * * *

7 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor
8 and subsequently approved by the legislature, this Act shall become effective on July 1,
9 2015, or on the day following such approval by the legislature, whichever is later.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____