

2019 Regular Session

HOUSE BILL NO. 48

BY REPRESENTATIVE HOWARD

TAX/HOTEL OCCUPANCY: Provides relative to the Sabine Parish Tourist and Recreation Commission hotel occupancy tax

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(23), relative to hotel occupancy taxes in Sabine
3 Parish; to authorize the Sabine Parish Tourist and Recreation Commission to levy
4 additional hotel occupancy taxes; to remove authority for the commission to levy
5 other additional hotel occupancy taxes; and to provide for related matters.

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

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:4574.1.1(A)(23) is hereby amended and reenacted to read as
11 follows:

12 §4574.1.1. Occupancy taxes levied by the commissions

13 A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this
14 Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and
15 collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight
16 camping facilities within the jurisdiction of the commission. Such tax shall not
17 exceed the following percentages of the rent or fee charged for such occupancy:

18 * * *

19 (23)(a) Sabine Parish Tourist and Recreation Commission, ~~three~~ four
20 percent.

1 ~~(b) In addition to taxes authorized by Subparagraph (a) of this Paragraph, the~~
2 ~~Sabine Parish Tourist and Recreation Commission may levy an additional two~~
3 ~~percent tax if the levy of the additional tax is approved by a majority of the electors~~
4 ~~of Sabine Parish who vote on a proposition authorizing the levy of the tax. The~~
5 ~~tourist and recreation commission may call an election for the purpose of submitting~~
6 ~~such a proposition to the voters. The proceeds of the tax authorized by this~~
7 ~~Subparagraph shall be used for recreational and tourism marketing.~~

* * *

9 Section 2. This Act shall become effective upon signature by the governor or, if not
10 signed by the governor, upon expiration of the time for bills to become law without signature
11 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
12 vetoed by the governor and subsequently approved by the legislature, this Act shall become
13 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 48 Original

2019 Regular Session

Howard

Abstract: Provides relative to hotel occupancy taxes levied by the Sabine Parish Tourist and Recreation Commission.

Present law creates tourist commissions, and similar entities with various names, as special taxing districts in many of the state's parishes for the purpose of attracting conventions and tourists to their respective jurisdictions. Authorizes such commissions to levy hotel occupancy taxes to fund such activities.

Present law authorizes the Sabine Parish Tourist and Recreation Commission to levy a hotel occupancy tax of up to 3%. Proposed law increases the maximum rate for the commission to 4%.

Present law further authorizes commission to levy an additional 2% tax, subject to voter approval. Also provides that the proceeds of such tax shall be used for recreational and tourism marketing. Proposed law repeals present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 33:4574.1.1(A)(23))