

Regular Session, 2010

HOUSE BILL NO. 716

BY REPRESENTATIVE BARRAS

TOURISM/COMMISSION: Provides relative to the dedication of revenues from a tax levied by the Iberia Parish Tourist Commission

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(I), relative to hotel occupancy taxes levied by the  
3 Iberia Parish Tourist Commission; to provide for dedication of tax revenues; and to  
4 provide for related matters.

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

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 33:4574.1.1(I) is hereby amended and reenacted to read as follows:

10 §4574.1.1. Occupancy taxes levied by the commissions

11 \* \* \*

12 I. ~~If the Iberia Parish Tourist Commission levies the four percent tax~~  
13 ~~provided for in this Section, an amount collected from two percent of the rate levied~~  
14 From the tax levied by the Iberia Parish Tourist Commission pursuant to the  
15 provisions of this Section, an amount equal to the proceeds of a two percent hotel  
16 occupancy tax shall be dedicated to the Iberia Industrial Development Foundation.

17 \* \* \*

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**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)]

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Barras

HB No. 716

**Abstract:** Provides relative to the Iberia Industrial Development Foundation (IIDF) and the Iberia Parish Tourist Commission and the dedication of tax revenues to the IIDF.

Present law authorizes statutorily-created parish tourist commissions to levy hotel occupancy taxes, at rates set by statute. Present law authorizes the Iberia Parish Tourist Commission to levy a maximum 4% hotel occupancy tax within the parish. Proposed law retains present law.

Present law further provides that if the Iberia Parish Tourist Commission levies a 4% tax, an amount equal to 2% of the tax revenues shall be dedicated to the IIDF. Proposed law provides that regardless of the amount levied by the Iberia Parish Tourist Commission, an amount of the proceeds collected equal to a 2% tax shall be dedicated to the IIDF.

(Amends R.S. 33:4574.1.1(I))