

RÉSUMÉ DIGEST

ACT 598 (SB 430)

2026 Regular Session

Jenkins

Existing law (R.S. 33:4574.1.1) provides that for the purposes set forth in existing law, a commission created pursuant to existing law (R.S. 33:4574(B)) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission.

New law retains existing law.

Existing law (R.S. 33:4574.1.1(A)(24)) provides that in addition to the provisions of existing law, the Shreveport-Bossier Convention and Tourist Bureau may levy and collect an additional tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the bureau. Provides that the additional tax shall be one and one-half percent of the rent or fee charged for such occupancy as follows:

- (1) 50% of one cent shall be levied to support the Shreveport-Bossier Sports Commission and the proceeds shall be dedicated and used as provided in existing law.
- (2) 50% of one cent shall be levied to support the Independence Bowl Foundation and the proceeds shall be dedicated and used as provided in existing law.
- (3) 50% of one cent shall be levied to support the Ark-La-Tex Regional Air Service Alliance and the proceeds shall be dedicated and used as provided in existing law.

New law retains existing law.

Existing law (R.S. 33:4574.1.1) provides that the levy of an additional tax pursuant to existing law shall be subject to approval by a majority of the electors of Caddo and Bossier parishes who vote on a proposition authorizing the levy of the tax. Provided that the election on the question of the levy of the tax shall be held only once at a regularly scheduled statewide election.

Existing law provides that the authority to levy the tax shall terminate on June 30th of the 12th calendar year after the date of the approval of the taxation election held pursuant to existing law however, the authority to levy the tax may be renewed if approved by a majority of the electors of Caddo and Bossier parishes who vote on a proposition authorizing such renewal.

New law retains existing law.

Existing law provides that any election to authorize the renewal shall be called by the bureau for the purpose of submitting such a proposition to the voters. Provided that the election on the question of the renewal shall be held only once at a regularly scheduled statewide election. Further provides that if renewed, the term of renewal shall be as provided in the proposition authorizing such renewal, not to exceed 12 years.

New law retains existing law but removes the requirement that an election on the question of the renewal of the additional tax shall be held only once.

New law directly benefits the Ark-La-Tex Regional Air Service Alliance (RASA), Independence Bowl Foundation and Shreveport-Bossier Sports Commission (SBSC).

Effective August 1, 2026.

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