

2017 Regular Session

HOUSE BILL NO. 76

BY REPRESENTATIVE HAVARD

TOURISM/COMMISSION: Increases the maximum hotel occupancy tax authorized to be levied by the West Feliciana Parish Tourist Commission

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(37), relative to hotel occupancy taxes in West
3 Feliciana Parish; to authorize the West Feliciana Parish Tourist Commission to levy
4 additional hotel occupancy taxes, subject to voter approval; to provide relative to the
5 hotel occupancy tax levied by West Feliciana Parish; and to provide for related
6 matters.

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

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:4574.1.1(A)(37) is hereby amended and reenacted to read as
12 follows:

13 §4574.1.1. Occupancy taxes levied by the commissions

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

19 * * *

20 (37)(a) West Feliciana Parish Tourist Commission, two percent.

1 (b) In addition to taxes authorized by Subparagraph (a) of this Paragraph, the
2 West Feliciana Parish Tourist Commission may levy an additional two percent tax
3 if the levy of the additional tax is approved by a majority of the electors of West
4 Feliciana Parish who vote on a proposition authorizing the levy of the tax. The
5 commission may call an election for the purpose of submitting such a proposition to
6 the voters.

7 (c) Notwithstanding any other provision of law to the contrary, the additional
8 tax authorized to be levied by the commission in Subparagraph (b) of this Paragraph
9 shall not affect the occupancy tax levied by the parish of West Feliciana on July 1,
10 2017, or any renewal of such tax.

11 * * *

12 Section 2. This Act shall become effective on July 1, 2017; if vetoed by the governor
13 and subsequently approved by the legislature, this Act shall become effective on July 1,
14 2017, or on the day following such approval by the legislature, whichever is later.

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 76 Original

2017 Regular Session

Havard

Abstract: Increases the maximum rate of hotel occupancy tax that the West Feliciana Parish Tourist Commission may levy from 2% to 4%; requires voter approval for the levy of the additional tax.

Present law authorizes the governing authority of any parish to form and create a tourist commission or by agreement with the governing authority of any other parish to combine two or more parishes or parts thereof into a single tourist commission.

Proposed law retains present law.

Present law further provides that in order to provide funds for the operation of the commission, the governing authority of the parish creating the commission may levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Provides that the tax shall not exceed 2% of the rent or fee charged for such occupancy. Provides for exceptions, including West Feliciana Parish which is authorized to levy a tax of up to 3%.

Proposed law retains present law.

Present law also creates certain tourist commissions as political subdivisions of the state, including the West Feliciana Parish Tourist Commission composed of all the territory in

West Feliciana Parish. Authorizes each commission created as a political subdivision to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities. Provides maximum rates for each commission and provides that for each 1% levied by a commission, the amount levied by the parish governing authority shall be reduced by 1%. Authorizes the West Feliciana Parish Tourist Commission to levy and collect an occupancy tax not to exceed 2%.

Proposed law retains present law except increases the maximum rate of the occupancy tax authorized to be levied by the West Feliciana Parish Tourist Commission from 2% to 4%. Provides that the additional occupancy tax authorized to be levied by the commission is subject to voter approval and shall not affect the occupancy tax levied by the governing authority of West Feliciana Parish on the effective date of proposed law.

Effective July 1, 2017.

(Amends R.S. 33:4574.1.1(A)(37))