
DIGEST

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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))