

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 \* \* \*



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))