



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **HB 76** HLS 17RS 320
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: June 2, 2017 4:24 PM	Author: HAVARD
Dept./Agy.: West Feliciana Parish Tourist Commission	Analyst: Steven Kraemer
Subject: Occupancy Tax	

TOURISM/COMMISSION EN +\$100,000 LF RV See Note Page 1 of 1
 Increases the maximum hotel occupancy tax authorized to be levied by the West Feliciana Parish Tourist Commission

Purpose of Bill: This measure authorizes the West Feliciana Parish Tourist Commission to levy an additional 2% occupancy tax (currently 3%), if approved by West Feliciana Parish voters. The tax would be levied and collected upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities. This tax will not affect the occupancy tax levied by West Feliciana Parish on July 1, 2017 or renewal of such tax.

EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	SEE BELOW					
Annual Total						
REVENUES	2017-18	2018-19	2019-20	2020-21	2021-22	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	\$500,000
Annual Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

EXPENDITURE EXPLANATION

This bill may increase the expenditures of the West Feliciana Parish Tourist Commission by up to approximately \$26,000 for election costs related to obtaining voter approval to impose the occupancy tax.

An official with the Louisiana Secretary of State's Office indicated that the cost of the election to the Tourist Commission cannot be determined until the election date is set and other ballot items are known. If the proposition is held on a municipal date with no other items on the ballot, the Tourist Commission will pay 100% of the cost (approximately \$26,000). If the proposition is placed on the ballot on the date of a congressional election, the Tourist Commission would pay no more than 25% of the cost (approximately \$6,500).

REVENUE EXPLANATION

This bill may increase the revenue of the West Feliciana Parish Tourist Commission by approximately \$100,000 annually.

Based on information from the Tourist Commission, it appears that the additional 2% occupancy tax provided by this bill may generate approximately \$100,000 annually for the Tourist Commission. However, an official with the Tourist Commission indicated that the Tourist Commission will likely only impose a 1% additional occupancy, which would generate approximately \$50,000.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S&H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S&H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Michael G. Battle
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