

RÉSUMÉ DIGEST

ACT 127 (HB 76)

2017 Regular Session

Havard

Existing law authorizes the governing authority of any parish to create a tourist commission.

Existing law authorizes the governing authority of the parish creating the commission to levy a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities. 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%.

Existing law also creates certain tourist commissions as political subdivisions of the state, including the West Feliciana Parish Tourist Commission. Authorizes each commission created as a political subdivision to levy 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%.

New law increases the maximum rate of the occupancy tax that the West Feliciana Parish Tourist Commission is authorized to levy from 2% to 4%. Provides that the levy of the additional occupancy tax is subject to voter approval and that it shall not affect the occupancy tax levied by the governing authority of West Feliciana Parish on the effective date of new law.

Effective July 1, 2017.

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