
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

SB 542 Original

DIGEST
2018 Regular Session

Johns

Proposed law authorizes the governing authority of Calcasieu Parish and each municipality included therein to levy and collect a hotel and motel occupancy tax within the parish, in both unincorporated areas and incorporated municipalities. Provides the tax shall be an additional one percent.

Proposed law requires that the tax be paid by the person who is entitled to occupancy of the room and requires that the tax be paid at the time the rent is paid.

Proposed law provides that the proceeds from the tax collected shall be remitted to the governing authority with jurisdiction over the geographic area in which it was collected and shall be used to promote and fund programs that enhance visitation, tourism, economic development, and infrastructure improvements in the respective area.

Proposed law provides that the governing authority shall impose the tax by ordinance or resolution. Further provides that the ordinance or resolution shall state necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the tax, including but not limited to a provision that the initial collection of the tax shall begin on the first of a month following the adoption of the ordinance levying the tax. Proposed law provides that collections shall begin no earlier than Aug. 1, 2018.

Proposed law provides that the governing authority has the right to contract with the state of Louisiana for the collection of the tax. Further provides that the tax is in addition to all other taxes presently levied on the occupancy of hotel and motel rooms in the parish.

Proposed law provides that the net proceeds of the tax after deduction of reasonable collection expenses shall be used to promote and fund programs that enhance visitation, tourism, economic development, and infrastructure improvements in Calcasieu Parish and in the municipalities of Calcasieu Parish.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:338.219)