The original instrument was prepared by Leonore F. Heavey. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

DIGEST 2018 Regular Session

Mills

<u>Proposed law</u> authorizes a parish tourist commission with geographic boundaries that are coterminous with the governing authority of a parish that has a population of not less than 65,000 nor more than 80,000 persons according to the latest federal decennial census to levy a hotel occupancy tax of up to \$4.95 per night per room for hotels within the boundaries of the authority and an overnight campsite parking tax of up to \$2.50 per night per campsite.

<u>Proposed law</u> defines hotel as the term is defined in R.S. 47:301(6), which includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at a residence or business location.

<u>Proposed law</u> requires the parish tourist commission to levy the taxes by resolution or ordinance by majority vote of the members of the board of commissioners of the authority, but the authority may adopt the ordinance only after a proposition authorizing the levy of the tax has been approved by a majority of the electors of the parish.

<u>Proposed law</u> authorizes the authority's board of commissioners to contract for the collection of the taxes and further authorizes the board to pay a collection fee from the proceeds of the taxes.

<u>Proposed law</u> provides that after payment of a collection fee as provided by <u>proposed law</u>, the parish tourist commission will retain a percentage of the proceeds of the taxes but must transfer a percentage to the economic development authority as determined by a intergovernmental agreement.

<u>Proposed law</u> provides that the parish tourist commission and the economic development authority may use the proceeds of the taxes, for any lawful purpose for which funds of the authority may be expended.

Effective July 1, 2018.

SB 544 Engrossed

(Adds R.S. 47:338.264)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

- 1. Changes the levying authority from the economic development authority to the parish tourist commission.
- 2. Provides that a percentage of the occupancy tax shall be shared with the economic development authority as determined by an intergovernmental agreement.