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

SB 542 Reengrossed

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 Southwest Louisiana Convention and Visitors Bureau and shall be disbursed to the governing authority or authorities of the parish or municipalities within its territories in which the hotel or motel is located and shall be used for promoting and funding programs that enhance visitation, tourism, and economic development, and for infrastructure improvements.

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 not more than one percent of collection expenses, shall be disbursed to the governing authority or authorities of the parish or municipalities within its territories in which the hotel or motel is located.

Proposed law provides that the disbursement of the net proceeds shall be distributed after the Southwest Louisiana Convention and Visitors Bureau and the governing authority or authorities of the parish or municipalities which the hotel or motel is located have entered into a cooperative endeavor agreement. Proposed law further provides that the agreement must specify that the parties agree to use the proceeds for promoting and funding programs that enhance visitation, tourism, and economic development, and for infrastructure improvements.

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

(Adds R.S. 47:338.219)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

1. Specifies that the proceeds of the tax collected are to be remitted to the Southwest Louisiana Convention and Visitors Bureau, who shall disburse the net proceeds to the governing authority or authorities of the parish or municipalities where the hotel or motel is located.
2. Mandates the execution of a cooperative endeavor agreement between the Southwest Louisiana Convention and Visitors Bureau and the governing authority or authorities of the parish or municipalities which the hotel or motel is located prior to disbursement of the proceeds.

Senate Floor Amendments to engrossed bill

1. Changes the definition of "hotel".