

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 542

2018 Regular Session

Johns

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

TAX/LOCAL. Authorizes the levy and collection by the Southwest Louisiana Convention and Visitors Bureau of an additional hotel and motel tax of one percent in Calcasieu Parish and in each municipality in the parish. (gov sig)

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Removes authority granted to Calcasieu Parish and each municipality within the parish to levy a hotel occupancy tax and instead authorize the visitors bureau to levy the tax.
2. Removes requirement that tax proceeds be remitted by the parish and each municipality to the visitors bureau and then disbursed by the bureau to such governing authorities.
3. Authorizes the visitors bureau to collect the tax or to contract for collection.
4. Removes requirement that not more than 1% of the net proceeds be deducted for collection expenses and instead require that not more than 5% be deducted for dedication to the Southwest La. Convention and Visitors Bureau Project Enhancement Grant Program.
5. Adds a requirement that the disbursements made to the parish and each municipality be based on the tax revenue collected within the applicable jurisdiction.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 542 Reengrossed

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Proposed law authorizes the Southwest La. Convention and Visitors Bureau to levy and collect a hotel occupancy tax of 1% within the parish, in both incorporated and unincorporated areas.

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 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. Proposed law provides that collections shall begin no earlier than Aug. 1, 2018.

Proposed law authorizes the governing authority to collect the tax or to contract for its collection with the state or any public entity authorized to collect sales and use taxes.

Proposed law requires that the net proceeds of the tax, after deduction of not more than 5% of collections dedicated to the Southwest La. Convention and Visitors Bureau Project Enhancement Grant Program, be disbursed, pursuant to a cooperative endeavor agreement, to Calcasieu Parish and municipalities in which a hotel or motel is located. Requires that the disbursement be based on the tax revenue collected in the applicable jurisdiction.

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)

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