

## RÉSUMÉ DIGEST

**ACT 608 (SB 542)**

**2018 Regular Session**

**Johns**

New 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.

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.

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. Provides that collections shall begin no earlier than Aug. 1, 2018.

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.

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.

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 (May 30, 2018).

(Adds R.S. 47:338.219)