

2019 Regular Session

HOUSE BILL NO. 40

BY REPRESENTATIVE CHAD BROWN

TAX/LOCAL: Authorizes the governing authority of Assumption Parish to levy a parking and use tax within recreational vehicle parks

1 AN ACT

2 To enact R.S. 33:4579, relative to the parish of Assumption; to provide relative to
3 recreational vehicle parks located within the parish; to authorize the parish governing
4 authority to levy a parking and use tax within such parks, subject to voter approval;
5 to provide relative to the use of tax proceeds; and to provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:4579 is hereby enacted to read as follows:

11 §4579. Assumption Parish; recreational vehicle parks; parking and use tax

12 A. (1) In addition to any other tax levied and collected, the governing
13 authority of Assumption Parish may levy and collect a parking and use tax within
14 any recreational vehicle park located within the parish. The tax shall not exceed four
15 dollars and ninety cents per rented parking space per day.

16 (2)(a) The term "recreational vehicle" shall be defined by ordinance of the
17 parish governing authority.

18 (b) The term "recreational vehicle park" as used in this Section shall mean
19 and include any commercial establishment providing space and utilities in order to
20 accommodate recreational vehicles on a temporary, overnight basis.

1 (3) The person who parks or is entitled to park a recreational vehicle in an
2 allotted parking space shall pay the tax at the time the rent or fee for parking is paid.
3 "Person" as used in this Paragraph shall have the same definition as that contained
4 in R.S. 47:301(8).

5 B. The governing authority of Assumption Parish shall impose the parking
6 and use tax by ordinance. The governing authority may adopt such ordinance only
7 after a proposition authorizing the levy of the tax has been approved by a majority
8 of the electors of the parish voting at an election held for that purpose in accordance
9 with the Louisiana Election Code. The governing authority may provide in the
10 ordinance necessary and appropriate rules and regulations for the imposition,
11 collection, and enforcement of the tax.

12 C. The governing authority may enter into a contract with any public entity
13 authorized to collect sales or use taxes, under such terms and conditions as it may
14 deem appropriate including payment of a reasonable collection fee, for the collection
15 of the parking tax authorized by this Section. The parking and use tax shall be in
16 addition to all taxes levied within the parish.

17 D. Except as provided in Subsection C of this Section, the governing
18 authority of the parish shall deposit the proceeds of the tax into the general fund of
19 the parish.

20 Section 2. This Act shall become effective on July 1, 2019; if vetoed by the governor
21 and subsequently approved by the legislature, this Act shall become effective on July 1,
22 2019, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 40 Original

2019 Regular Session

Chad Brown

Abstract: Authorizes the governing authority of Assumption Parish to levy and collect a parking and use tax at a rate not to exceed \$4.90 per rented recreational vehicle parking space per day, subject to voter approval.

Proposed law authorizes the governing authority of Assumption Parish, subject to voter approval, to levy and collect a parking and use tax within recreational vehicle parks located in the parish. Provides that such tax shall not exceed \$4.90 per rented parking space per day.

Proposed law requires that the tax be paid by the person who parks or is entitled to park a recreational vehicle at the time the rent or fee for parking is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the parking tax. Requires the governing authority to deposit the proceeds of the tax into the general fund of the parish.

Effective July 1, 2019.

(Adds R.S. 33:4579)