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## DIGEST

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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)