

## **RÉSUMÉ DIGEST**

**ACT 59 (HB 40)**

**2019 Regular Session**

**Chad Brown**

New 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, not to exceed \$4.90 per rented parking space per day.

New 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)