
DIGEST

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HB 49 Reengrossed

2022 Regular Session

Huval

Abstract: Authorizes the town of Henderson, in St. Martin Parish, to levy and collect a hotel tax at a rate not to exceed 4%, subject to voter approval.

Proposed law authorizes the governing authority of Henderson (St. Martin Parish), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 4% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund economic development, tourism promotion, and related infrastructure within the town.

(Adds R.S. 47:338.223)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Specify that the definition of "hotel" includes establishments consisting of two or more overnight camping facilities.

The House Floor Amendments to the engrossed bill:

1. Specify that the definition of "hotel" includes an establishment at a residence.