

2024 Regular Session

SENATE BILL NO. 398

BY SENATORS JENKINS, BASS AND SEABAUGH

TAX/LOCAL. Provides for the hotel occupancy tax levied by the Shreveport-Bossier Convention and Tourist Bureau. (gov sig)

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AN ACT

To amend and reenact R.S. 33:4574.1.1(A)(24)(b), relative to the Shreveport-Bossier Convention and Tourist Bureau; to provide relative to the hotel occupancy tax levied by the Shreveport-Bossier Convention and Tourist Bureau; to provide for continuation of the hotel occupancy tax; to provide for an effective date; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1.1(A)(24)(b) is hereby amended and reenacted to read as follows:

§4574.1.1. Occupancy taxes levied by the commissions

A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Such tax shall not exceed the following percentages of the rent or fee charged for such occupancy:

* * *

1 (24)(a) * * *

2 (b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph, the
3 maximum rate shall be four and one-half percent until twenty-five years after June
4 30, ~~1999~~ **2024**.

5 * * *

6 Section 2. This Act shall become effective upon signature by the governor or, if not
7 signed by the governor, upon expiration of the time for bills to become law without signature
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
10 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by James Benton.

DIGEST

SB 398 Engrossed 2024 Regular Session Jenkins

Present law creates numerous tourist commissions around the state as political subdivisions. Authorizes each commission to levy and collect a hotel occupancy tax to be used for the operation of the commission and for attracting conventions and tourists.

Present law authorizes the Shreveport-Bossier Convention and Tourist Bureau to levy a maximum rate of four and one-half percent until 25 years after June 30, 1999.

Proposed law retains present law but extends the sunset of the maximum rate of four and one-half percent until 25 years, after June 30, 2024.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 33:4574.1.1(A)(24)(b))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Makes technical amendments.