



**OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note**

Fiscal Note On: **SB 398** SLS 24RS 44
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 24, 2024	4:37 PM	Author: JENKINS
Dept./Agy.: Shreveport-Bossier Convention and Tourist Bureau		Analyst: Alison Butts
Subject: Hotel Occupancy Tax Renewal		

TAX/LOCAL Page 1 of 1
 EN NO IMPACT LF RV See Note
 Provides for the hotel occupancy tax levied by the Shreveport-Bossier Convention and Tourist Bureau. (gov sig)

Purpose of Bill: This bill extends the Shreveport-Bossier Convention and Tourist Bureau's authority to levy an additional 1.5% hotel occupancy tax from its current expiration on June 30, 2024, to June 30, 2049.

EXPENDITURES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2024-25	2025-26	2026-27	2027-28	2028-29	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There is no anticipated direct material effect on governmental expenditures as a result of this measure.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

An official with the Shreveport-Bossier Convention and Tourist Bureau indicated that this bill will not impact bureau revenue as the bill is only allowing the Bureau to continue collecting approximately \$2.5 million annually from the existing additional 1.5% hotel occupancy tax.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Michael G. Battle
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Manager, Advisory Services