
The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by Michael Bell.

DIGEST

Fields (SB 102)

Present law authorizes various political subdivisions to levy a tax at various rates on the occupancy of hotel rooms and over night camping facilities, as follows: Iberia Parish; the Concordia Parish Tourist Commission; the East St. Tammany Events Center District; the Madison Parish Tourist Commission; the River Parishes Convention, Tourist, and Visitors District; Acadia Parish Convention and Visitors Bureau; Alexandria/Pineville Area Convention and Visitors Bureau; Allen Parish Tourist Commission; the Ascension Parish Tourist Commission; the Avoyelles Parish Tourist Commission; Baton Rouge Area Convention and Visitors Bureau; Beauregard Tourist Commission; Cameron Parish Tourist Commission; DeSoto Parish Tourist Bureau; East Carroll Parish Tourist Commission; East Feliciana Parish Tourist Commission; Franklin Parish Tourism Commission; Grant Parish Tourist Commission; Houma Area Convention and Visitors Bureau; Iberia Parish Tourist Commission; Iberville Tourist Commission; Jefferson Parish Multipurpose Recreation and Tourism Commission; Jefferson Davis Parish Tourist Commission; Lafayette Parish Convention and Visitors Commission; Lafourche Parish Tourist Commission; Livingston Parish Tourist Commission; Monroe-West Monroe Convention and Visitor's Bureau of Ouachita Parish; Morehouse Parish Tourist Commission; Natchitoches Parish Tourist Commission; Pointe Coupee Parish Tourist Commission; Ruston-Lincoln Convention and Visitors Bureau; Sabine Parish Tourist and Recreation Commission; Shreveport-Bossier Convention and Tourist Bureau; Southwest Louisiana Convention and Visitors Bureau; St. Landry Parish Tourist Commission; St. Martin Parish Tourist Commission; St. Mary Parish Tourist Commission; St. Tammany Parish Tourist and Convention Commission; Tangipahoa Parish Tourist and Film Commission; Union Tourist Commission; Vermilion Parish Tourist Commission; Vernon Parish Tourist and Recreation Commission; Washington Parish Tourism Commission; Webster Parish Convention and Visitors Commission; West Baton Rouge Parish Tourist Commission; West Feliciana Parish Tourist Commission; a tourist commission composed of all the territory in any parish having a population of not less than 25,500 and not more than 28,000; a convention and visitor's bureau or commission in any parish having a population of not less than 135,000 and not more than 175,000 persons as of July 1, 1998.

Present law generally provides some type of exclusion for the rental of hotel rooms rented to the same occupant for a period of 30 or more days and in some cases to hotel rooms rented on an annual basis for consecutive or nonconsecutive days.

Proposed law repeals present law.

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

(Amends Sec. 3(A) of Act 38 of 1974 R.S. and R.S. 33:2711.9(B)(3); repeals R.S. 33:4574.1(A)(1)(d), 4574.1.1(E), 4574.9(C)(1)(d), 4574.12(D)(1)(d), 4574.13(C)(1)(d), and 4575.3(20)(d))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill.

1. Adds Lafayette Parish to parishes which may remove 30-day exemption from taxes.
2. Authorizes additional parishes which may levy tax to remove exemption.