<u>Existing law</u> authorizes the governing authority of Iberia Parish to levy and collect a tax upon the occupancy of hotel rooms and overnight camping facilities located within the parish. Provides that the tax shall be 2% of the rent or fee charged for such occupancy and provides that the tax shall not apply to hotel rooms rented for less than $3 a day.

<u>New law</u> retains <u>existing law</u>.

<u>New law</u> authorizes the governing authority of Lafayette Parish to levy and collect a tax upon the occupancy of hotel rooms and overnight camping facilities located within the parish. Provides that the tax shall not exceed 4% of the rent or fee charged for such occupancy.

<u>Prior law</u> further provided that the tax would not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more consecutive calendar days nor to hotel rooms rented on an annual basis for consecutive or nonconsecutive days.

<u>New law</u> repeals <u>prior law</u>.

<u>Existing law</u> authorizes the governing authority of any parish to form and create a tourist commission or by agreement with the governing authority of any other parish to combine two or more parishes or parts thereof into a single tourist commission with such name(s) as the governing authority(ies) may designate.

<u>New law</u> retains <u>existing law</u>.

<u>Existing law</u> further provides that in order to provide funds for the operation of the commission, the governing authority(ies) of the parish(es) creating the commission are authorized and empowered to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Provides that the tax shall not exceed 2% of the rent or fee charged for such occupancy. Provides for exceptions.

<u>New law</u> retains <u>existing law</u>.

<u>Prior law</u> provided that the tax would not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more calendar days or those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days.

<u>New law</u> repeals <u>prior law</u>.

<u>Existing law</u> creates and provides for the Concordia Parish Tourist Commission, the East St. Tammany Events Center District, the Madison Parish Tourist Commission, and the River Parishes Convention, Tourist, and Visitors District. Authorizes the governing authority of each commission/district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of each commission/district in order to provide funds for the operation of each such commission/district.

<u>New law</u> retains <u>existing law</u>.

<u>Prior law</u> provided that the tax would not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more calendar days or those hotel rooms rented on an annual basis for consecutive or nonconsecutive days.

<u>New law</u> repeals <u>prior law</u>.

<u>Existing law</u> creates certain tourist commissions as special districts and provides that each such commission shall be a body politic and corporate and a political subdivision of the state.

<u>New law</u> retains <u>existing law</u>.

<u>Existing law</u> authorizes each commission created as a special district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Provides maximum rates for each commission and provides

that for each 1% levied by each commission, 1% levied by the parish governing authority shall be eliminated.

New law retains existing law.

Prior law provided that the tax would not apply to the rent for hotel rooms rented to the same occupant for a period of 30 or more calendar days or those hotel rooms rented on an annual contract basis for consecutive or nonconsecutive days.

New law repeals prior law.

Effective upon signature of governor (December 6, 2005).

(Amends R.S. 33:2711.9(B)(3) and §3(A) of Act No. 38 of the 1974 R.S.; 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))