

New law authorizes the governing authority of the city of Zachary, subject to voter approval, to levy and collect a hotel occupancy tax not to exceed 5% of the rent or fee charged for such occupancy.

New law 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 and requires that the proceeds of the tax be used to fund infrastructure improvements for the Zachary Youth Park and other recreational opportunities within the city of Zachary.

Effective July 1, 2014.

(Adds R.S. 47:338.212)