

GREEN SHEET REDIGEST

HB 216

2015 Regular Session

Seabaugh

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

TAX/HOTEL OCCUPANCY. Provides relative to the hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Bureau is authorized to levy.

DIGEST

Present law provides that the maximum hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Bureau may levy is 4.5%.

Present law (Act No. 674 of the 2014 R.S.) authorized the bureau to levy an additional tax that was subject to voter approval at an election to be held on Nov. 4, 2014. The voters did not approve the tax at that election, so present law does not currently authorize this additional tax. Proposed law amends the provisions of present law as contained in Act No. 674 as follows:

Present law authorized an additional hotel occupancy tax of 2%. Proposed law authorizes an additional tax of 1.5%. Proposed law reduces the amount of tax proceeds dedicated to the Independence Bowl Foundation and the Ark-La-Tex Regional Air Service Alliance to one-half of one cent each. Retains dedication of one-half of one cent to the Shreveport-Bossier Sports Commission.

Present law required the election to be held on a specific date. Proposed law authorizes the election to be held only once at a regular scheduled statewide election.

Present law provided for termination of the authority to levy the additional tax on June 30, 2039. Proposed law provides for termination on June 30 of the twelfth calendar year after approval of the tax by the voters but authorizes renewal of such authority. Requires the renewal also to be approved by the voters and that such election be only once at a regular scheduled statewide election. Provides that the term of renewal shall be as provided in the proposition authorizing such renewal, not to exceed 12 years.

Present law provides that if any entity that receives tax proceeds from the levy of the additional tax ceases to exist, the bureau's authority to levy a tax to support the entity shall terminate and any proceeds that have not been distributed to the entity shall be distributed equally to the remaining entities. Proposed law changes present law such that, if any entity that receives tax proceeds from the levy of the additional tax ceases to exist, the bureau shall continue to levy the tax, and the proceeds shall be distributed equally to the other entities.

Effective July 1, 2015.

(Amends R.S. 33:4574.1.1(A)(24)(c) and (d))

Summary of Amendments Adopted by Senate

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

1. Adds limitations on the election for the tax and for the tax renewal to be only once and on a regular scheduled statewide election date.