

RÉSUMÉ DIGEST

ACT 234 (SB 11)

2015 Regular Session

Long

Prior law provided that the maximum occupancy tax of hotel rooms, motel rooms, and overnight camping facilities that the Sabine Parish Tourism and Recreation Commission may levy is three percent.

New law retains prior law and further authorizes the commission to levy an additional two percent occupancy tax. Provides that the combined tax cannot exceed five percent.

New law provides that the proceeds of the tax shall be used for recreational and tourism marketing.

Effective August 1, 2015.

(Amends R.S. 33:4574.1.1(A)(23))