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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

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DIGEST

SB 378 Original

2016 Regular Session

Martiny

Present law authorizes the Jefferson Parish Council to levy and collect a hotel occupancy tax within the parish, in both unincorporated areas and incorporated municipalities.

Present law provides that the governing authority has the right to contract with the state of Louisiana for the collection of the tax. Further provides that the tax is in addition to all other taxes presently levied on the occupancy of hotel rooms in the parish.

Proposed law retains present law.

Present law provides that the net proceeds of the tax after deduction of reasonable collection expenses shall be allocated to fund tourism promotion in Jefferson Parish and to fund programs and special events relating to tourism on behalf of the parish by only a parish-designated body with the sole purpose of promoting and enhancing tourism, such as the Jefferson Convention and Visitors Bureau and the programs of the Kenner Convention and Visitors Bureau.

Proposed law retains present law but limits the net proceeds of the tax (after deduction of reasonable collection expenses) to be directed to the Jefferson Convention and Visitors Bureau, Inc. to fund tourism promotion in Jefferson Parish and to fund programs and special events relating to tourism on behalf of the parish with the sole purpose of promoting and enhancing tourism, such as the programs of the Jefferson Convention and Visitors Bureau, Inc.

Effective August 1, 2016.

(Amends R.S. 47:338.203(D))