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

DIGEST

SB 83 Original | 2017 Regular Session | Barrow

Present law provides that the maximum occupancy tax of hotel rooms, motel rooms, and overnight camping facilities that Visit Baton Rouge may levy is four percent.

Proposed law retains present law and further authorizes Visit Baton Rouge to levy an additional two percent occupancy tax upon the paid occupancy of hotel rooms located within East Baton Rouge Parish, but not located within the municipalities of Baker, Central, or Zachary or the area within the boundaries of the Baton Rouge North Economic Development District.

Proposed law provides that proceeds from the additional two percent shall be divided with 50% of the proceeds shall be used to fund the Baton Rouge River Center and 50% percent of the proceeds shall be used to fund Visit Baton Rouge.

Present law provides for the governing authority of East Baton Rouge Parish to levy and collect a two percent rent or fee charged for the occupancy of hotel rooms located within the boundaries of the parish, with the exception of hotel rooms located in the municipalities of Baker, Central, Zachary, and the area within the boundaries of Baton Rouge North Economic Development District. Present law further provides that the tax is imposed by ordinance adopted by the governing authority.

Proposed law repeals present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 33:4574.1.1(A)(6); repeals R.S. 47:338.217)