SLS 17RS-449

ORIGINAL

2017 Regular Session

SENATE BILL NO. 168

BY SENATOR BARROW

TAX/LOCAL. Provides for occupancy tax proceeds on hotels/motels in Zachary. (gov sig)

1	AN ACT
2	To amend and reenact R.S. 33:4574.1.1(L), relative to the city of Zachary; to provide for
3	local occupancy tax proceeds collected within the city; and to provide for related
4	matters.
5	Notice of intention to introduce this Act has been published.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 33:4574.1.1(L) is hereby amended and reenacted to read as follows:
8	§4574.1.1. Occupancy taxes levied by the commissions
9	* * *
10	L.(1) Visit Baton Rouge shall distribute and use the proceeds derived from
11	one percent of the tax levied pursuant to this Section for capital improvements and
12	expansion of the Baton Rouge Rivercenter River Center and the proceeds derived
13	from the remaining three percent of the tax for such purposes as determined by Visit
14	Baton Rouge. If the governing authority of the city-parish of Baton Rouge and East
15	Baton Rouge Parish abandons the planned capital improvements and expansion of
16	the Baton Rouge Rivercenter River Center, the tax rate shall not exceed three
17	percent. At such time as all costs for the capital improvements and expansion of the

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	Baton Rouge Rivercenter are paid in full, the tax rate shall not exceed three percent.	
2	(2) Notwithstanding any other provision of law to the contrary, three	
3	percent of the tax revenue collected within the city of Zachary by Visit Baton	
4	Rouge on the occupancy of hotel rooms, motel rooms, and overnight camping	
5	facilities, as authorized by Paragraphs (A)(6) and (L)(1) of this Section, shall be	
6	remitted to the governing authority of the city of Zachary for such purposes as	
7	determined by the governing authority of the city of Zachary.	
8	* * *	
9	Section 2. This Act shall become effective upon signature by the governor or, if not	
10	signed by the governor, upon expiration of the time for bills to become law without signature	
11	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If	
12	vetoed by the governor and subsequently approved by the legislature, this Act shall become	
13	effective on the day following such approval.	

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

	DIGEST
SB 168 Original	2017 Regular Session

Barrow

<u>Present law</u> provides for Visit Baton Rouge to levy and collect a four percent tax on the occupancy of hotel rooms, motel rooms and overnight camping facilities within the jurisdiction of East Baton Rouge Parish.

<u>Present law</u> provides for Visit Baton Rouge to distribute and use the proceeds derived from one percent of the tax levied pursuant to law for capital improvements and expansion of the Baton Rouge River Center and the proceeds derived from the remaining three percent of the tax for such purposes as determined by Visit Baton Rouge.

<u>Proposed law</u> retains <u>present law</u> and mandates Visit Baton Rouge to remit three percent of the tax collected within the city of Zachary to the governing authority of Zachary for such purposes as determined by the governing authority of the city of Zachary.

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

(Amends R.S. 33:4574.1.1(L))