The original instrument was prepared by Michael Bell. The following digest, which does not constitute a part of the legislative instrument, was prepared by Ann S. Brown.

DIGEST

SB 83 Engrossed 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 for an election before levy of the additional tax. Voter approval shall be by a majority of the electors residing in that portion of East Baton Rouge Parish that is affected.

Proposed law provides that proceeds from the additional two percent shall be divided with 50% of the proceeds shall be used to fund the Raising Cane's 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)

Summary of Amendments Adopted by Senate

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

1. Adds requirement of voter approval in an election before the additional tax is levied.

2. Corrects the official name of the River Center in Baton Rouge.