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

DIGEST

SB 544 Original

2018 Regular Session

Mills

<u>Proposed law</u> authorizes an economic development authority with geographic boundaries that are coterminous with the governing authority of a parish that has a population of not less than 65,000 nor more than 80,000 persons according to the latest federal decennial census to levy a hotel occupancy tax of up to \$4.95 per night per room for hotels within the boundaries of the authority and an overnight campsite parking tax of up to \$2.50 per night per campsite.

<u>Proposed law</u> defines hotel as the term is defined in R.S. 47:301(6), which includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at a residence or business location.

<u>Proposed law</u> requires the economic development authority to levy the taxes by resolution or ordinance by majority vote of the members of the board of commissioners of the authority, but the authority may adopt the ordinance only after a proposition authorizing the levy of the tax has been approved by a majority of the electors of the parish.

<u>Proposed law</u> authorizes the authority's board of commissioners to contract for the collection of the taxes and further authorizes the board to pay a collection fee from the proceeds of the taxes.

<u>Proposed law</u> authorizes the economic development authority to use the proceeds of the taxes, after payment of the collection fee, for any lawful purpose for which funds of the authority may be expended.

Effective July 1, 2018.

(Adds R.S. 47:338.264)