

2018 Regular Session

SENATE BILL NO. 552

BY SENATOR CHABERT

TAX/LOCAL. Relative to the Lafourche Parish Hotel occupancy tax. (gov sig)

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AN ACT

To amend and reenact R.S. 33:4574.1.1(A)(17), relative to hotel occupancy taxes in Lafourche Parish; to authorize the Lafourche Parish Tourist Commission to levy additional hotel occupancy taxes; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1.1(A)(17) is hereby amended and reenacted to read as follows:

§4574.1.1. Occupancy taxes levied by the commissions

A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Such tax shall not exceed the following percentages of the rent or fee charged for such occupancy:

* * *

(17) Lafourche Parish Tourist Commission, ~~three~~ **four** percent.

* * *

1 Section 2. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 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 Alan Miller.

DIGEST

SB 552 Engrossed 2018 Regular Session Chabert

Present law authorizes the Lafourche Parish Tourist Commission to levy a three percent occupancy tax on hotel rooms, motel rooms, and overnight camping facilities within its jurisdiction.

Proposed law increases the authorization from three to four percent.

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

(Amends R.S. 33:4574.1.1(A)(17))