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 DIGEST

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SB 544 Engrossed

2018 Regular Session

Mills

Proposed law authorizes a parish tourist commission with geographic boundaries that are coterminous with a parish that has a population of not less than 65,000 nor more than 80,000 persons, subject to voter approval, to levy a hotel occupancy tax of up to 5-1/2% of the rent or fee for the room.

Proposed law defines hotel as provided by present law relative to tourist commissions, specifically, an establishment engaged in the business of providing rooms and overnight camping facilities for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

Proposed law authorizes the tourist commission to contract for the collection of the tax and to pay a collection fee from the proceeds of the tax.

Proposed law provides that the tourist commission shall retain a portion of the proceeds of the tax but must transfer a portion to the parish economic development authority as determined by an intergovernmental agreement.

Effective July 1, 2018.

(Adds R.S. 47:338.264)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Changes the levying authority from the economic development authority to the parish tourist commission.
2. Provides that a percentage of the occupancy tax shall be shared with the economic development authority as determined by an intergovernmental agreement.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the engrossed bill:

1. Change the maximum rate on the hotel occupancy tax from \$4.95 per night per room to 5-1/2% of the room rent.
2. Remove provisions for an additional tax on paid overnight parking at campsites.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Require voter approval of the tax.