

## SENATE SUMMARY OF HOUSE AMENDMENTS

SB 544

2018 Regular Session

Mills

## KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

LOCAL FINANCE. Authorizes certain parish tourism commissions to levy a hotel occupancy tax to be distributed pursuant to a cooperative endeavor agreement with an economic development authority. (7/1/18)

## SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Adds motel rooms and overnight camping facilities to the list of places included in what can be taxed.
2. Removes paid overnight parking at campsites from the list of places included in what can be taxed.
3. Changes the maximum rate on the hotel occupancy tax from \$4.95 per night per room to 5-1/2% of the room rent.
4. Changes the definition of "hotel".
5. Requires voter approval of the tax.
6. Makes technical changes.

## DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

SB 544 Engrossed

2018 Regular Session

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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 to levy an occupancy tax of up to 5-1/2% of the rent or fee for the room.

Proposed law defines hotel as 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 allows the parish tourist commission to levy the occupancy tax after adoption of a resolution or ordinance by majority vote of the members of the board of commissioners of the authority and after a proposition authorizing the levy of the tax has been approved by a majority of the electors of the parish.

Proposed law authorizes the parish tourist commission to contract with a certain public entity for the collection of the tax and to pay a collection fee from the proceeds of the tax.

Proposed law provides that the parish 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)

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