

RÉSUMÉ DIGEST

ACT 266 (HB 133)

2018 Regular Session

Brass

New law authorizes the governing authority of the city of Gonzales, subject to voter approval, to levy and collect a hotel occupancy tax not exceed 2% of the rent or fee charged for such occupancy.

New law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to provide for the financing, construction, maintenance, and operation of an event and conference center for the city.

Effective July 1, 2018.

(Adds R.S. 47:338.217)