
DIGEST

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HB 610 Original

2019 Regular Session

Miguez

Abstract: Dedicates .45% of the state sales and use tax collected on hotel rooms to parishes and cities in which the tax was collected.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

R.S. 47:302 - 2%

R.S. 47:321 - 1%

R.S. 47:321.1 - .45%

R.S. 47:331 - .97%

R.S. 51:1286 - .03%

Proposed law retains present law and dedicates the .45% levy of state sales and use tax collected on hotel rooms to the following entities:

- (1) Acadia Parish
- (2) Allen Parish
- (3) Ascension Parish
- (4) Avoyelles Parish
- (5) Beauregard Parish
- (6) Bienville Parish
- (7) Calcasieu Parish
- (8) Cameron Parish
- (9) Claiborne Parish
- (10) Concordia Parish
- (11) DeSoto Parish
- (12) East Baton Rouge Parish
- (13) East Carroll Parish
- (14) East Feliciana Parish
- (15) Evangeline Parish
- (16) Franklin Parish
- (17) Grant Parish
- (18) Iberia Parish
- (19) Jackson Parish
- (20) Jefferson Davis Parish
- (21) Lafourche Parish

- (22) Lafayette Parish
- (23) LaSalle Parish
- (24) Lincoln Parish
- (25) Livingston Parish
- (26) Madison Parish
- (27) Morehouse Parish
- (28) Natchitoches Parish
- (29) Orleans Parish
- (30) Ouachita Parish
- (31) Plaquemines Parish
- (32) Pointe Coupee Parish
- (33) Rapides Parish
- (34) Red River Parish
- (35) Richland Parishes
- (36) Sabine Parish
- (37) St. Charles Parish
- (38) St. Martin Parish
- (39) St. Mary Parish
- (40) St. Tammany Parish
- (41) Tangipahoa Parish
- (42) Tensas Parish
- (43) Terrebonne Parish
- (44) Union Parish
- (45) Vermilion Parish
- (46) Vernon Parish
- (47) Webster Parish
- (48) West Carroll Parish
- (49) West Feliciana Parish
- (50) Winn Parish
- (51) city of Baker
- (52) city of Bossier City
- (53) city of Shreveport
- (54) town of Homer in Claiborne Parish

Effective July 1, 2019.

(Amends R.S. 47:302.2(A), 302.3(A), 302.4(A)(1) and (2), 302.5(A), 302.6(A), 302.7(A), 302.8(A), 302.9(A), 302.10(A), 302.11(A), 302.12(A), 302.13(A), 302.14(A), 302.15(A), 302.16(A), 302.17(A), 302.18(A), 302.19(A), 302.20(A), 302.21(A), 302.22(A), 302.23(A), 302.24(A), 302.25(A), 302.26(A), 302.27(A), 302.28(A), 302.29(A), 302.30(A), 302.31(A), 302.32(A), 302.33(A), 302.34(A), 302.35(A), 302.36(A), 302.37(A), 302.38(A), 302.39(A), 302.40(A), 302.41(A), 302.42(A), 302.43(A), 302.44(A), 302.45(A), 302.46(A), 302.47(A), 302.48(A), 302.49(A), 302.50(A), 302.51(A), 302.52(A), 302.53(A), 302.55(A), and 302.56(A))