

2020 Regular Session

HOUSE BILL NO. 849

BY REPRESENTATIVE CHARLES OWEN

TOURISM/COMMISSION: Provides relative to the collection of hotel occupancy taxes levied by the Beaugard Tourist Commission

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(F)(5), relative to the Beaugard Tourist
3 Commission; to provide relative to the collection of hotel occupancy taxes levied by
4 the commission; and to provide for related matters.

5 Notice of intention to introduce this Act has been published
6 as provided by Article III, Section 13 of the Constitution of
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 33:4574.1.1(F)(5) is hereby amended and reenacted to read as
10 follows:

11 §4574.1.1. Occupancy taxes levied by the commissions

12 * * *

13 F.

14 * * *

15 (5)(a) The governing authority of the commission may enter into a
16 cooperative endeavor agreement contract with the governing authority or authorities
17 of the parish or parishes within its territories, or with any public entity authorized to
18 collect sales or use tax, for the collection of the tax which it levies under such terms
19 and conditions it may deem appropriate, including a reasonable collection fee, and

1 may adopt such rules and regulations pursuant thereto regarding the enforcement and
2 collection of the occupancy tax authorized by this Chapter.

3 (b) The commission provided for in R.S. 33:4574(B)(38) shall have the right
4 to contract with the state for such collection.

5 (c) The Beauregard Tourist Commission may contract with the parish sheriff
6 for collection of occupancy taxes authorized by this Chapter.

7 * * *

8 Section 2. This Act shall become effective upon signature by the governor or, if not
9 signed by the governor, upon expiration of the time for bills to become law without signature
10 by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If
11 vetoed by the governor and subsequently approved by the legislature, this Act shall become
12 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 849 Original

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Abstract: Authorizes the Beauregard Tourist Commission to contract with the parish sheriff for collection of its hotel occupancy taxes.

Present law authorizes parish tourist commissions to levy hotel occupancy taxes. Authorizes a commission to contract with the parish or any public entity authorized to collect sales or use tax for the collection of the tax.

Proposed law authorizes the Beauregard Tourist Commission to contract with the parish sheriff for collection of occupancy taxes.

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

(Amends R.S. 33:4574.1.1(F)(5))