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## DIGEST

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HB 463 Engrossed

2020 Regular Session

Stefanski

**Abstract:** Authorizes the governing authority of the city of Crowley to levy and collect a hotel occupancy tax at a rate not to exceed 5%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Crowley, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% of the rent or fee charged for such occupancy.

Proposed 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 promote tourism, recreation, and culture, to promote economic development, and to finance the construction, maintenance, and operation of a convention and conference center and related infrastructure including the acquisition of property therefor.

Effective July 1, 2020.

(Adds R.S. 47:338.222)