

RÉSUMÉ DIGEST

ACT 365 (HB 49)

2022 Regular Session

Huval

New law authorizes the governing authority of Henderson, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 4% 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 fund economic development, tourism promotion, and related infrastructure within the town.

Effective August 1, 2022.

(Adds R.S. 47:338.223)