

---

## 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 354 Original

2023 Regular Session

Brown

**Abstract:** Authorizes the city of Plaquemine to levy and collect a tax on the occupancy of hotel rooms at a rate of 5%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Plaquemine, subject to voter approval, to levy and collect a tax on the occupancy of hotel rooms. Provides that the tax shall be 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 fund fire protection services in the city.

Effective July 1, 2023.

(Adds R.S. 47:338.225)