The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by James Benton.

DIGEST

SB 225 Engrossed 2023 Regular Session Pope

Proposed law authorizes the governing authority of the city of Denham Springs, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that the tax shall be 6.75% 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 50% of the proceeds of the tax be used to fund salaries and benefits for employees of the city's fire department and 50% be used to fund salaries and benefits for employees of the city's police department.

Proposed law provides that any expenditures made pursuant to proposed law shall be used in excess of the normal expenditures that the city already provides for in its budget.

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

(Adds R.S. 47:338.225)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

1. Separates expenditures made as a result of proposed law from those that the city already provides.