

RÉSUMÉ DIGEST

ACT 248 (SB 225)

2023 Regular Session

Pope

New law authorizes the governing authority of the city of Denham Springs, subject to voter approval, to levy and collect a hotel occupancy tax. Requires that any election regarding the levy of the tax be held on a date that corresponds with an election date provided by R.S. 18:402(A)(1) or (B)(1) regarding gubernatorial or congressional primary elections. Prohibits the levy of the tax from exceeding 6.75% of the rent or fee charged for 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 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.

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

Effective June 9, 2023.

(Adds R.S. 47:338.225)