

SENATE BILL NO. 398

BY SENATORS JENKINS, BASS AND SEABAUGH AND REPRESENTATIVES
BAMBURG, BAYHAM, FISHER, JACKSON, THOMPSON,
WALTERS AND YOUNG

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AN ACT

To amend and reenact R.S. 33:4574.1.1(A)(24)(b), relative to the Shreveport-Bossier Convention and Tourist Bureau; to provide relative to the hotel occupancy tax levied by the Shreveport-Bossier Convention and Tourist Bureau; to provide for continuation of the hotel occupancy tax; to provide for an effective date; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1.1(A)(24)(b) is hereby amended and reenacted to read as follows:

§4574.1.1. Occupancy taxes levied by the commissions

A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Such tax shall not exceed the following percentages of the rent or fee charged for such occupancy:

* * *

(24)(a) * * *

(b) Notwithstanding the provisions of Subparagraph (a) of this Paragraph, the maximum rate shall be four and one-half percent until twenty-five years after June 30, ~~1999~~ 2024.

* * *

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____