## RÉSUMÉ DIGEST

ACT 483 (SB 398)

## 2024 Regular Session

**Jenkins** 

<u>Existing law</u> authorizes numerous tourist commissions around the state created as political subdivisions to levy and collect a hotel occupancy tax to be used for the operation of the commission and for attracting conventions and tourists.

<u>Existing law</u> authorizes the Shreveport-Bossier Convention and Tourist Bureau to levy a hotel occupancy tax at the maximum rate of four and one-half percent.

<u>New law</u> retains <u>existing law</u> but extends the sunset of the maximum rate of four and one-half percent of the hotel occupancy tax until 25 years, after June 30, 2024.

Effective June 3, 2024.

(Amends R.S. 33:4574.1.1(A)(24)(b))