

2025 Regular Session

SENATE BILL NO. 43

BY SENATOR MCMATH

TAX/LOCAL. Provides for occupancy taxes levied by the governing authority for St. Tammany Parish. (8/1/25)

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AN ACT

To amend and reenact R.S. 33:4574.1(M), relative to the St. Tammany Parish Tourist and Convention Commission; to provide for occupancy taxes levied by the commission; 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(M) is hereby amended and reenacted to read as follows:

§4574.1. Taxes; occupancy; sales and use

* * *

M. Notwithstanding the rate limitation in Subsection A of this Section, the governing authority of St. Tammany Parish is hereby authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the St. Tammany Parish Tourist and Convention Commission not to exceed ~~three~~ **four** percent of the rent or fee charged for such occupancy.

* * *

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

SB 43 Original DIGEST
2025 Regular Session McMath

Present law (R.S. 33:4574) provides that the governing authority of a tourist commission is authorized and empowered to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities with the jurisdiction of the commission.

Proposed law retains present law.

Present law (R.S. 33:4574.1) authorizes the governing authority of St. Tammany Parish to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the St. Tammany Parish Tourist and Convention Commission not to exceed three percent of the rent or fee charged for such occupancy.

Proposed law authorizes the commission to increase the occupancy taxes from three percent to four percent.

Effective August 1, 2025.

(Amends R.S. 33:4574.1(M))