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

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DIGEST  
2025 Regular Session

SB 43 Original

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))