

RÉSUMÉ DIGEST

ACT 468 (SB 43)

2025 Regular Session

McMath

Existing 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.

New law retains existing law.

Existing law (R.S. 33:4574.1.1) 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.

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

New law provides that one-quarter of the monies collected by the St. Tammany Parish Tourist Convention Commission from the levy of any tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities over three percent shall be provided to the St. Tammany Parish Development District to be used for business development, attraction and economic development marketing programs and initiatives that support St. Tammany Parish as a destination of choice for tourism, business growth and investment.

Effective August 1, 2025.

(Amends R.S. 33:4574.1.1(A)(29); adds R.S. 33:4574.1.1(T))