

RÉSUMÉ DIGEST

ACT 958 (SB 406)

2026 Regular Session

Owen

New law authorizes the governing authority of the city of Slidell, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed two percent of the rent or fee charged for such occupancy.

New law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid.

New law authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax and requires that the proceeds of the tax be used to fund recreational facilities in the city of Slidell or other tourism-related initiatives set forth in the tax proposition.

Effective June 22, 2026.

(Adds R.S. 47:338.265)