Regular Session, 2013

HOUSE BILL NO. 106

BY REPRESENTATIVE DOVE

## TOURISM/COMMISSION: Authorizes the Houma Area Convention and Visitors Bureau to levy an additional hotel occupancy tax

1	AN ACT
2	To amend and reenact R.S. 33:4574.1.1(A)(introductory paragraph) and (12), relative to the
3	Houma Area Convention and Visitors Bureau; to authorize an increase of the hotel
4	occupancy tax that the bureau is authorized to levy; to provide relative to the use of
5	the proceeds of the additional tax; and to provide for related matters.
6	Notice of intention to introduce this Act has been published
7	as provided by Article III, Section 13 of the Constitution of
8	Louisiana.
9	Be it enacted by the Legislature of Louisiana:
10	Section 1. R.S. 33:4574.1.1(A)(introductory paragraph) and (12) are hereby
11	amended and reenacted to read as follows:
12	§4574.1. Taxes; occupancy; sales and use
13	A. For the purposes set forth in <u>this Subsection or</u> Paragraph $(F)(3)$ of this
14	Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and
15	collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight
16	camping facilities within the jurisdiction of the commission. Such tax shall not
17	exceed the following percentages of the rent or fee charged for such occupancy:
18	* * *

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

1	(12)(a) Houma Area Convention and Visitors Bureau, three percent;
2	provided that such rate may be increased to four percent as provided for in
3	Subsection $\underline{BG}$ of this Section.
4	(b) In addition to taxes authorized by Subparagraph (a) of this Paragraph, the
5	Houma Area Convention and Visitors Bureau may levy an additional one percent
6	tax. The proceeds of the tax authorized by this Subparagraph shall be used for
7	recreational and tourism infrastructure.
8	* * *

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Dove

HB No. 106

Abstract: Increases the maximum rate of the hotel occupancy tax that the Houma Area Convention and Visitors Bureau may levy and designates specific use for the additional tax.

<u>Present law</u> creates tourist commissions, and similar entities with various names, as special taxing districts in many of the state's parishes for the purpose of attracting conventions and tourists to their respective jurisdictions. Authorizes such commissions to levy hotel occupancy taxes to fund such activities and sets the maximum tax rate for each commission.

<u>Present law</u> sets the maximum rate for hotel occupancy tax levied by the Houma Area Convention and Visitors Bureau at 4%. <u>Proposed law</u> increases the maximum rate for the bureau to 5% and designates that proceeds of the additional tax be used specifically for recreational and tourism infrastructure.

(Amends R.S. 33:4574.1.1(A)(intro. para.) and(12))