
DIGEST

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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.

Present law 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.

Present law sets the maximum rate for hotel occupancy tax levied by the Houma Area Convention and Visitors Bureau at 4%. Proposed law 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))