

Regular Session, 2013

HOUSE BILL NO. 232

BY REPRESENTATIVE BROWN

TOURISM/COMMISSION: Increases the maximum hotel occupancy tax that the Grant Parish Tourist Commission is authorized to levy

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(11), relative to the Grant Parish Tourist  
3 Commission; to provide for the maximum tax rate of the hotel occupancy tax levied  
4 by the commission; and to provide for related matters.

5 Notice of intention to introduce this Act has been published  
6 as provided by Article III, Section 13 of the Constitution of  
7 Louisiana.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 33:4574.1.1(A)(11) is hereby amended and reenacted to read as  
10 follows:

11 §4574.1.1. Occupancy taxes levied by the commissions

12 A. For the purposes set forth in Paragraph (F)(3) of this Section, a  
13 commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a  
14 tax upon the occupancy of hotel rooms, motel rooms, and overnight camping  
15 facilities within the jurisdiction of the commission. Such tax shall not exceed the  
16 following percentages of the rent or fee charged for such occupancy:

17 \* \* \*

18 (11) Grant Parish Tourist Commission, ~~two~~ twelve percent.

19 \* \* \*

1           Section 2. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval.

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#### 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)]

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Brown

HB No. 232

**Abstract:** Authorizes the Grant Parish Tourist Commission to levy an additional 10% tax upon the occupancy rate of hotels and motels within the jurisdiction of the commission.

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 authorizes the Grant Parish Tourist Commission to levy a 2% tax upon the occupancy rates of hotels and motels within the jurisdiction of the commission.

Proposed law increases the maximum rate that the commission is authorized to levy by 10%.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 33:4574.1.1(A)(11))