
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)]

Brossett

HB No. 1083

Abstract: Authorizes the governing authority of the city of New Orleans to levy and collect an additional hotel tax at a rate not to exceed 1.75%, subject to voter approval.

Proposed law authorizes the governing authority of the city of New Orleans, subject to voter approval, to levy and collect an additional hotel occupancy tax. Provides that the additional tax shall not exceed 1.75% of the rent or fee charged for such occupancy.

Proposed law requires that the hotel 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. 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. Requires that the proceeds of the tax be used for such lawful purposes as are determined by the governing authority of the city of New Orleans.

Effective July 1, 2014.

(Adds R.S. 47:338.212)