

Regular Session, 2014

HOUSE BILL NO. 1191

BY REPRESENTATIVES BURRELL, BROWN, BURFORD, HENRY BURNS, JEFFERSON, REYNOLDS, SEABAUGH, AND PATRICK WILLIAMS AND SENATORS ADLEY, BUFFINGTON, AND PEACOCK

TAX/HOTEL OCCUPANCY: Authorizes the Shreveport-Bossier Convention and Tourist Bureau to levy and collect an additional hotel occupancy tax within the jurisdiction of the bureau

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(M) and to enact R.S. 33:4574.1.1(A)(24)(c) and (d),
3 relative to the Shreveport-Bossier Convention and Tourist Bureau; to provide relative
4 to hotel occupancy taxes levied by the bureau; to authorize the bureau to levy an
5 additional hotel occupancy tax, subject to the approval of voters in Caddo and
6 Bossier Parishes; to provide for the use of tax proceeds; to provide a duration for the
7 authority for the additional tax; to provide limitations; and to provide for related
8 matters.

9 Notice of intention to introduce this Act has been published
10 as provided by Article III, Section 13 of the Constitution of
11 Louisiana.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. R.S. 33:4574.1.1(M) is hereby amended and reenacted and R.S.
14 33:4574.1.1(A)(24)(c) and (d) are hereby enacted to read as follows:

15 §4574.1.1. Occupancy taxes levied by the commissions

16 A. For the purposes set forth in Paragraph (F)(3) of this Section, a
17 commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a
18 tax upon the occupancy of hotel rooms, motel rooms, and overnight camping

1 facilities within the jurisdiction of the commission. Such tax shall not exceed the
2 following percentages of the rent or fee charged for such occupancy:

3 * * *

4 (24)

5 * * *

6 (c)(i) In addition to the provisions of Subparagraphs (a) and (b) of this
7 Paragraph, the Shreveport-Bossier Convention and Tourist Bureau may levy and
8 collect an additional tax upon the occupancy of hotel rooms, motel rooms, and
9 overnight camping facilities within the jurisdiction of the bureau. The additional tax
10 shall be two and one-half percent of the rent or fee charged for such occupancy as
11 follows:

12 (aa) Sixty-two and one half percent of one cent shall be levied to support the
13 Shreveport-Bossier Sports Commission and the proceeds shall be dedicated and used
14 as provided in Subparagraph(M)(1)(c) of this Section.

15 (bb) Ninety-three and three quarters percent of one cent shall be levied to
16 support the Independence Bowl Foundation and the proceeds shall be dedicated and
17 used as provided in Subparagraph(M)(1)(d) of this Section.

18 (cc) Ninety-three and three quarters percent of one cent shall be levied to
19 support the Arklatex Regional Air Service Alliance and the proceeds shall be
20 dedicated and used as provided in Subparagraph(M)(1)(e) of this Section.

21 (ii) The levy of an additional tax pursuant to this Subparagraph shall be
22 subject to approval by a majority of the electors of Caddo and Bossier parishes who
23 vote on a proposition authorizing the levy of the tax. The bureau shall call an
24 election for the purpose of submitting such a proposition to the voters. The authority
25 to levy the tax shall terminate on June 30, 2039.

26 (iii) Notwithstanding the provisions of Items (i) an (ii) of this Subparagraph,
27 if an entity that receives money pursuant to Subparagraphs(M)(1)(c) through (e) of
28 this Section ceases to exist, the authority to levy a tax to support such entity shall
29 terminate and any proceeds that have not been distributed to such entity shall be

1 distributed equally to the other entities provided for in Subparagraphs(M)(1)(c)
2 through (e) of this Section.

3 (d) Taxes levied pursuant to this Paragraph shall not exceed a combined rate
4 of seven percent.

5 * * *

6 M.(1)(a) The Shreveport-Bossier Convention and Tourist Bureau shall
7 dedicate and use the proceeds derived from three-quarters of one percent of the tax
8 levied pursuant to this Section for capital improvements, repairs, and maintenance
9 of Independence Stadium.

10 ~~(2)(b)~~ The ~~Shreveport-Bossier Convention and Tourist Bureau~~ bureau shall
11 dedicate and use the proceeds derived from three-quarters of one percent of the tax
12 levied pursuant to this Section for riverfront and downtown development and for the
13 operation and maintenance of the civic center and multipurpose arena in the city of
14 Bossier City.

15 (c) The bureau shall dedicate and use one hundred percent of the proceeds
16 derived from the tax levied pursuant to Subitem(A)(24)(c)(i)(aa) of this Section to
17 the Shreveport-Bossier Sports Commission for the operation and promotion of
18 sporting goals and sporting activities, as it relates to sports tourism, within the
19 jurisdiction of the bureau.

20 (d) The bureau shall dedicate and use one hundred percent of the proceeds
21 derived from the tax levied pursuant to Subitem(A)(24)(c)(bb) of this Section to the
22 Independence Bowl Foundation for the promotion of division one football events
23 within the jurisdiction of the bureau.

24 (e) The bureau shall dedicate and use one hundred percent of the proceeds
25 derived from the tax levied pursuant to Subitem(A)(24)(c)(cc) of this Section to the
26 Arklatex Regional Air Service Alliance to incentivize air flights, air carriers, and air
27 fare within the jurisdiction of the bureau.

28 ~~(3)(2)~~ The commission may expend revenues for the purposes required by
29 this Subsection by means of entering a cooperative endeavor with the governing

1 authority of Shreveport or Bossier City, Caddo or Bossier parish, the Shreveport-
2 Bossier Sports Commission, the Independence Bowl Foundation, or the Arklatex
3 Regional Air Service Alliance, as appropriate.

4 * * *

5 Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor
6 and subsequently approved by the legislature, this Act shall become effective on July 1,
7 2014, or on the day following such approval by the legislature, whichever is later.

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)]

Burrell

HB No. 1191

Abstract: Authorizes the Shreveport-Bossier Convention and Tourist Bureau to increase its hotel occupancy tax subject to the approval of the voters of Caddo and Bossier parishes and provides for use of the proceeds from the tax.

Present law provides that the maximum hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Bureau may levy is 4.5%.

Proposed law retains present law and additionally authorizes the bureau to levy an additional 2.5% hotel occupancy tax. Provides that the combined tax cannot exceed 7% and makes the authority for the increase effective until June 30, 2039.

Proposed law provides that the additional 2.5% increase is subject to approval by the voters in Caddo and Bossier parishes.

Present law provides for the dedication of a portion of the funds derived from the 4.5% hotel occupancy tax to repairs and maintenance of Independence Stadium, downtown and riverfront development, and the operation and maintenance of the civic center and a multipurpose arena in Bossier City.

Proposed law retains present law and provides that the additional 2.5% hotel occupancy tax shall be levied as follows: 62.5% of one cent levied to support the Shreveport-Bossier Sports Commission for sporting activities related to sports tourism, 93.75% of one cent levied to support the Independence Bowl Foundation for the promotion of division one football events, and 93.75% of one cent levied to support the Arklatex Regional Air Service Alliance to incentivize air flights, air carriers, and air fare within the jurisdiction of the bureau.

Proposed law provides that if any entity that receives tax proceeds from the levy of the additional 2.5% hotel occupancy tax ceases to exist, the bureau's authority to levy a tax to support the entity shall terminate and any proceeds that have not been distributed to the entity must be distributed equally to the remaining entities.

Present law authorizes the bureau to enter into cooperative endeavor agreements with the governing authority of Shreveport or Bossier City for the purposes required by present law. Proposed law retains present law and adds the parishes of Caddo and Bossier, the Shreveport-Bossier Sports Commission, and the Independence Bowl Foundation as entities

with which the bureau may enter into cooperative endeavor agreements for the purposes required by proposed law.

Effective July 1, 2014.

(Amends R.S. 33:4574.1.1(M); Adds R.S. 33:4574.1.1(A)(24)(c) and (d))