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## DIGEST

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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))