

Regular Session, 2014

HOUSE BILL NO. 1191

BY REPRESENTATIVES BURRELL, BROWN, BURFORD, HENRY BURNS, COX,
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 Ark-La-Tex 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 election
25 on the question of the levy of the tax shall be held at the election scheduled to be
26 held in the parishes of Caddo and Bossier on November 4, 2014. The authority to
27 levy the tax shall terminate on June 30, 2039.

28 (iii) Notwithstanding the provisions of Items (i) and (ii) of this
29 Subparagraph, if an entity that receives money pursuant to Subparagraphs (M)(1)(c)

1 through (e) of this Section ceases to exist, the authority to levy a tax to support such
2 entity shall terminate and any proceeds that have not been distributed to such entity
3 shall be distributed equally to the other entities provided for in Subparagraphs
4 (M)(1)(c) through (e) of this Section.

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

7 * * *

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

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

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

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

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

support the entity shall terminate and any proceeds that have not been distributed to the entity shall 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))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill.

1. Relative to the election on the question of the levy of the tax, adds a requirement that the election be held on Nov. 4, 2014.