

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)(introductory  
3 paragraph) and (24)(c) and (d), relative to the Shreveport-Bossier Convention and  
4 Tourist Bureau; to provide relative to hotel occupancy taxes levied by the bureau; to  
5 authorize the bureau to levy an additional hotel occupancy tax, subject to the  
6 approval of voters in Caddo and Bossier parishes; to provide for the use of tax  
7 proceeds; to provide a duration for the authority for the additional tax; to provide  
8 limitations; and to provide for related 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)(introductory paragraph) and (24)(c) and (d) are hereby enacted to read as  
15 follows:

16 §4574.1.1. Occupancy taxes levied by the commissions

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

1 camping facilities within the jurisdiction of the commission. Such tax shall not  
2 exceed the 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 I 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.

1           ~~(3)~~(2) The commission may expend revenues for the purposes required by  
2           this Subsection by means of entering a cooperative endeavor with the governing  
3           authority of Shreveport or Bossier City, Caddo or Bossier Parish, the Shreveport-  
4           Bossier Sports Commission, the Independence Bowl Foundation, or the Ark-La-Tex  
5           Regional Air Service Alliance, as appropriate.

6   \*           \*           \*

7           Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor  
8           and subsequently approved by the legislature, this Act shall become effective on July 1,  
9           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 the parishes of Caddo and Bossier. Requires the bureau to call an election for the purpose of submitting a proposition to the voters and requires that the election be held at the election on Nov. 4, 2014.

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 Ark-La-Tex 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 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)(intro. para.) and (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.