

New law authorizes the governing authority of the city of Scott, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed five percent of the rent or fee charged for such occupancy.

Requires that the 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 to fund the construction, maintenance, and operation of a 4-H facility, a multipurpose community center, or a park or for the purposes of economic development, recreation, and tourism.

Effective upon signature of the governor (June 19, 2014).

(Adds R.S. 47:338.212)