

**ACT No. 674**

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

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.

17 \* \* \*

18 (24)

19 \* \* \*

20 (c)(i) In addition to the provisions of Subparagraphs (a) and (b) of this  
21 Paragraph, the Shreveport-Bossier Convention and Tourist Bureau may levy and  
22 collect an additional tax upon the occupancy of hotel rooms, motel rooms, and

1 overnight camping facilities within the jurisdiction of the bureau. The additional tax  
2 shall be two percent of the rent or fee charged for such occupancy as follows:

3 (aa) Fifty percent of one cent shall be levied to support the Shreveport-  
4 Bossier Sports Commission and the proceeds shall be dedicated and used as provided  
5 in Subparagraph (M)(1)(c) of this Section.

6 (bb) Seventy-five percent of one cent shall be levied to support the  
7 Independence Bowl Foundation and the proceeds shall be dedicated and used as  
8 provided in Subparagraph (M)(1)(d) of this Section.

9 (cc) Seventy-five percent of one cent shall be levied to support the Ark-La-  
10 Tex Regional Air Service Alliance and the proceeds shall be dedicated and used as  
11 provided in Subparagraph (M)(1)(e) of this Section.

12 (ii) The levy of an additional tax pursuant to this Subparagraph shall be  
13 subject to approval by a majority of the electors of Caddo and Bossier parishes who  
14 vote on a proposition authorizing the levy of the tax. The bureau shall call an  
15 election for the purpose of submitting such a proposition to the voters. The election  
16 on the question of the levy of the tax shall be held at the election scheduled to be  
17 held in the parishes of Caddo and Bossier on November 4, 2014. The authority to  
18 levy the tax shall terminate on June 30, 2039.

19 (iii) Notwithstanding the provisions of Items (i) and (ii) of this  
20 Subparagraph, if an entity that receives money pursuant to Subparagraphs (M)(1)(c)  
21 through (e) of this Section ceases to exist, the authority to levy a tax to support such  
22 entity shall terminate and any proceeds that have not been distributed to such entity  
23 shall be distributed equally to the other entities provided for in Subparagraphs  
24 (M)(1)(c) through (e) of this Section.

25 (d) Taxes levied pursuant to this Paragraph shall not exceed a combined rate  
26 of six and one-half percent.

27 \* \* \*

28 M.(1)(a) The Shreveport-Bossier Convention and Tourist Bureau shall  
29 dedicate and use the proceeds derived from three-quarters of one percent of the tax

1 levied pursuant to this Section for capital improvements, repairs, and maintenance  
 2 of Independence Stadium.

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

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

13 (d) The bureau shall dedicate and use one hundred percent of the proceeds  
 14 derived from the tax levied pursuant to Subitem (A)(24)(c)(i)(bb) of this Section to  
 15 the Independence Bowl Foundation for the promotion of Division I football events  
 16 within the jurisdiction of the bureau.

17 (e) 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)(cc) of this Section to  
 19 the Ark-La-Tex Regional Air Service Alliance to incentivize air flights, air carriers,  
 20 and air fare within the jurisdiction of the bureau.

21 ~~(3)(2)~~ The commission may expend revenues for the purposes required by  
 22 this Subsection by means of entering a cooperative endeavor with the governing  
 23 authority of Shreveport or Bossier City, Caddo or Bossier Parish, the Shreveport-  
 24 Bossier Sports Commission, the Independence Bowl Foundation, or the Ark-La-Tex  
 25 Regional Air Service Alliance, as appropriate.

26 \* \* \*

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1           Section 2. This Act shall become effective on July 1, 2014; if vetoed by the governor  
2           and subsequently approved by the legislature, this Act shall become effective on July 1,  
3           2014, or on the day following such approval by the legislature, whichever is later.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_