

2015 Regular Session

SENATE BILL NO. 11

BY SENATOR LONG

TAX/LOCAL. Authorizes the Sabine Parish Tourist and Recreation Commission to levy additional occupancy taxes on hotel rooms, motel rooms, and camping facilities if approved by parish voters. (8/1/15)

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(23), relative to the Sabine Parish Tourist and  
3 Recreation Commission; to provide relative to occupancy taxes of hotel rooms, motel  
4 rooms, and overnight camping facilities levied by the commission; to authorize the  
5 commission to levy an additional occupancy tax of hotel rooms, motel rooms, and  
6 overnight camping facilities, subject to the approval of voters in Sabine Parish; to  
7 provide for the use of tax proceeds; and to provide for related matters.

8 Notice of intention to introduce this Act has been published.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 33:4574.1.1(A)(23) is hereby amended and reenacted to read as  
11 follows:

12 §4574.1.1. Occupancy taxes levied by the commissions

13 A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this  
14 Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and  
15 collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight  
16 camping facilities within the jurisdiction of the commission. Such tax shall not  
17 exceed the following percentages of the rent or fee charged for such occupancy:

\* \* \*

(23)(a) Sabine Parish Tourist and Recreation Commission, three percent.

**(b) In addition to taxes authorized by Subparagraph (a) of this Paragraph, the Sabine Parish Tourist and Recreation Commission may levy an additional two percent tax if the levy of the additional tax is approved by a majority of the electors of Sabine Parish who vote on a proposition authorizing the levy of the tax. The tourist and recreation commission may call an election for the purpose of submitting such a proposition to the voters. The proceeds of the tax authorized by this Subparagraph shall be used for recreational and tourism marketing.**

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

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DIGEST

SB 11 Engrossed

2015 Regular Session

Long

Present law provides that the maximum occupancy tax of hotel rooms, motel rooms, and overnight camping facilities that the Sabine Parish Tourism and Recreation Commission may levy is three percent.

Proposed law retains present law and further authorizes the commission to levy an additional two percent occupancy tax. Provides that the combined tax cannot exceed five percent.

Proposed law provides that the proceeds of the tax shall be used for recreational and tourism marketing.

Effective August 1, 2015.

(Amends R.S. 33:4574.1.1(A)(23))