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

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))