

SENATE BILL NO. 11

BY SENATOR LONG

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AN ACT

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

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

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

§4574.1.1. Occupancy taxes levied by the commissions

A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Such tax shall not 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**

