

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. \* \* \*

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

15 **(b) In addition to taxes authorized by Subparagraph (a) of this**  
16 **Paragraph, the Sabine Parish Tourist and Recreation Commission may levy an**  
17 **additional two percent tax if the levy of the additional tax is approved by a**

