

## RÉSUMÉ DIGEST

**ACT 294 (HB 146)**

**2015 Regular Session**

**Honore**

New law authorizes the governing authority of the city of Baker, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% of the rent or fee charged for such occupancy.

New law requires that the person who exercises or is entitled to occupancy of the hotel room pay the tax at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund parks and recreation programs within the city of Baker.

Effective July 1, 2015.

(Adds R.S. 47:338.215)