

## RÉSUMÉ DIGEST

**ACT 306 (HB 216)**

**2015 Regular Session**

**Seabaugh**

Existing law provides that the maximum hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Bureau may levy is 4.5%.

Prior law (Act No. 674 of the 2014 R.S.) authorized the bureau to levy an additional hotel occupancy tax of 2% that was subject to approval by voters in the parishes of Caddo and Bossier at an election to be held on Nov. 4, 2014. The voters did not approve the additional tax at that election.

Prior law required that the additional 2% hotel occupancy tax be levied as follows: 0.5% levied to support the Shreveport-Bossier Sports Commission for sporting activities related to sports tourism, 0.75% levied to support the Independence Bowl Foundation for the promotion of Division I football events, and 0.75% levied to support the Ark-La-Tex Regional Air Service Alliance to incentivize air flights, air carriers, and air fare within the jurisdiction of the bureau.

New law instead authorizes the bureau to levy an additional hotel occupancy tax of 1.5%, subject to approval by voters in the parishes of Caddo and Bossier. Reduces the amount of tax proceeds dedicated to the Independence Bowl Foundation and the Ark-La-Tex Regional Air Service Alliance to 0.5%. Retains dedication of 0.5% to the Shreveport-Bossier Sports Commission. Authorizes the election for the tax to be held only once at a regularly scheduled statewide election.

Prior law provided for termination of the authority to levy the additional tax on June 30, 2039. New law provides for termination on June 30 of the twelfth calendar year after approval of the tax by the voters but authorizes renewal of such authority. Requires the renewal also to be approved by the voters and that such election be held only once at a regularly scheduled statewide election. Provides that the term of renewal shall be as provided in the proposition authorizing such renewal, not to exceed 12 years.

Prior law provided that if any entity that received tax proceeds from the additional tax ceased to exist, the bureau's authority to levy a tax to support the entity terminated and any proceeds that had not been distributed to the entity had to be distributed equally to the remaining entities. New law instead requires the bureau to continue to levy the additional tax if any entity that receives tax proceeds ceases to exist and further requires that the proceeds be distributed equally to the other entities.

Effective July 1, 2015.

(Amends R.S. 33:4574.1.1(A)(24)(c) and (d))