

2017 Regular Session

SENATE BILL NO. 83

BY SENATOR BARROW

PARISHES. Provides for a hotel occupancy tax in East Baton Rouge Parish. (gov sig)

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AN ACT

To amend and reenact R.S. 33:4574.1.1(A)(6) and to repeal R.S. 47:338.217, relative to East Baton Rouge Parish; to provide relative to Visit Baton Rouge; 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; to provide for the use of additional tax proceeds; to provide for an election; 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)(6) 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

1 exceed the following percentages of the rent or fee charged for such occupancy:

2 * * *

3 (6)(a) Visit Baton Rouge, four percent subject to the provisions of Subsection
4 L of this Section. Notwithstanding any provision of law to the contrary, the
5 aggregate rate of occupancy taxes levied by all commissions in East Baton Rouge
6 Parish shall not exceed the rates authorized by this Paragraph.

7 (b) In addition to taxes authorized by Subparagraph (a) of this
8 Paragraph, Visit Baton Rouge may levy an additional two percent tax upon the
9 paid occupancy of hotel rooms located within East Baton Rouge Parish, but not
10 located within the municipalities of Baker, Central, or Zachary or the area
11 within the boundaries of the Baton Rouge North Economic Development
12 District. The levy of an additional tax pursuant to this Subparagraph shall be
13 subject to approval by a majority of the electors residing in that portion of East
14 Baton Rouge Parish not within the municipalities of Baker, Central, or Zachary
15 or the area within the boundaries of the Baton Rouge North Economic
16 Development District who vote on a proposition authorizing the levy of the tax.
17 Visit Baton Rouge shall call an election for the purpose of submitting such a
18 proposition to the voters. Fifty percent of the proceeds of the tax shall be used
19 to fund the Raising Cane's River Center and fifty percent of the proceeds of the
20 tax shall be used to fund Visit Baton Rouge.

21 * * *

22 Section 2. R.S. 47:338.217 is hereby repealed.

23 Section 3. This Act shall become effective upon signature by the governor or, if not
24 signed by the governor, upon expiration of the time for bills to become law without signature
25 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
26 vetoed by the governor and subsequently approved by the legislature, this Act shall become
27 effective on the day following such approval.

The original instrument was prepared by Michael Bell. The following digest, which does not constitute a part of the legislative instrument, was prepared by Ann S. Brown.

DIGEST

SB 83 Engrossed

2017 Regular Session

Barrow

Present law provides that the maximum occupancy tax of hotel rooms, motel rooms, and overnight camping facilities that Visit Baton Rouge may levy is four percent.

Proposed law retains present law and further authorizes Visit Baton Rouge to levy an additional two percent occupancy tax upon the paid occupancy of hotel rooms located within East Baton Rouge Parish, but not located within the municipalities of Baker, Central, or Zachary or the area within the boundaries of the Baton Rouge North Economic Development District.

Proposed law provides for an election before levy of the additional tax. Voter approval shall be by a majority of the electors residing in that portion of East Baton Rouge Parish that is affected.

Proposed law provides that proceeds from the additional two percent shall be divided with 50% of the proceeds shall be used to fund the Raising Cane's River Center and 50% percent of the proceeds shall be used to fund Visit Baton Rouge.

Present law provides for the governing authority of East Baton Rouge Parish to levy and collect a two percent rent or fee charged for the occupancy of hotel rooms located within the boundaries of the parish, with the exception of hotel rooms located in the municipalities of Baker, Central, Zachary, and the area within the boundaries of Baton Rouge North Economic Development District. Present law further provides that the tax is imposed by ordinance adopted by the governing authority.

Proposed law repeals present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 33:4574.1.1(A)(6); repeals R.S. 47:338.217)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

1. Adds requirement of voter approval in an election before the additional tax is levied.
2. Corrects the official name of the River Center in Baton Rouge.