

SENATE BILL NO. 83

BY SENATOR BARROW AND REPRESENTATIVES DAVIS AND MARCELLE

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(6) and to repeal R.S. 47:338.217, relative to East  
3 Baton Rouge Parish; to provide relative to Visit Baton Rouge; to provide relative to  
4 occupancy taxes of hotel rooms, motel rooms, and overnight camping facilities  
5 levied by the commission; to authorize the commission to levy an additional  
6 occupancy tax of hotel rooms, motel rooms, and overnight camping facilities; to  
7 provide for the use of additional tax proceeds; to provide for an election; and to  
8 provide for related matters.

9 Notice of intention to introduce this Act has been published.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 33:4574.1.1(A)(6) is hereby amended and reenacted to read as  
12 follows:

13 §4574.1.1. Occupancy taxes levied by the commissions

14 A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this  
15 Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and  
16 collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight  
17 camping facilities within the jurisdiction of the commission. Such tax shall not  
18 exceed the following percentages of the rent or fee charged for such occupancy:

19 \* \* \*

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

24 (b) In addition to taxes authorized by Subparagraph (a) of this  
25 Paragraph, Visit Baton Rouge may levy an additional two percent tax upon the

1           paid occupancy of hotel rooms located within East Baton Rouge Parish, but not  
2           located within the municipalities of Baker, Central, or Zachary or the area  
3           within the boundaries of the Baton Rouge North Economic Development  
4           District. The levy of an additional tax pursuant to this Subparagraph shall be  
5           subject to approval by a majority of the electors residing in that portion of East  
6           Baton Rouge Parish not within the municipalities of Baker, Central, or Zachary  
7           or the area within the boundaries of the Baton Rouge North Economic  
8           Development District who vote on a proposition authorizing the levy of the tax.  
9           Visit Baton Rouge shall call an election for the purpose of submitting such a  
10           proposition to the voters. Fifty percent of the proceeds of the tax shall be used  
11           to fund the Raising Cane's River Center and fifty percent of the proceeds of the  
12           tax shall be used to fund Visit Baton Rouge.

\* \* \*

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

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

\_\_\_\_\_  
PRESIDENT OF THE SENATE

\_\_\_\_\_  
SPEAKER OF THE HOUSE OF REPRESENTATIVES

\_\_\_\_\_  
GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_