

SENATE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 544 by Senator Mills

1 AMENDMENT NO. 1

2 On page 1, lines 2 and 3, delete "economic development authorities" and insert "parish  
3 tourist commissions"

4 AMENDMENT NO. 2

5 On page 1, delete lines 8 through 17 and insert:

6 **§338.264. Parish tourist commission; hotel occupancy tax and campsite parking**  
7 **tax; authorization**

8 **A.(1) Notwithstanding any other provision of law to the contrary, and in**  
9 **addition to any other tax levied and collected, a parish tourist commission with**  
10 **geographic boundaries that are coterminous with the governing authority of a**  
11 **parish that has a population of not less than sixty-five thousand nor more than**  
12 **eighty thousand persons according to the latest federal decennial census may,**  
13 **in accordance with Subsection B of this Section, levy and collect a tax upon the**  
14 **paid occupancy of hotel rooms located within the boundaries of the commission**  
15 **and the paid overnight parking at campsites located within the boundaries of**  
16 **the commission.**

17 AMENDMENT NO. 3

18 On page 2, delete lines 14 through 29 and on page 3, delete lines 1 through 7, and insert:

19 **"B.(1) The parish tourist commission shall impose the hotel occupancy**  
20 **tax and overnight campsite parking tax by resolution or ordinance adopted by**  
21 **the parish tourist commission's board of commissioners or after a proposition**  
22 **authorizing the levy of the tax has been approved by a majority of the electors**  
23 **of the parish voting at an election held for that purpose in accordance with the**  
24 **Louisiana Election Code. The resolution or ordinance levying the taxes shall be**  
25 **approved by a favorable vote of a majority of the members of the tourist**  
26 **commission's board of commissioners.**

27 **(2) The resolution or ordinance adopted by the board of commissioners**  
28 **may include any necessary and appropriate rules for the imposition, collection,**  
29 **and enforcement of the hotel occupancy tax and the overnight campsite parking**  
30 **tax, including but not limited to a provision that the initial collection of the taxes**  
31 **shall begin on the first day of a month following the adoption of the resolution**  
32 **or ordinance levying the taxes.**

33 **C. The tourist commission may enter into a contract with any public**  
34 **entity authorized to collect sales or use taxes, that may include payment of a**  
35 **reasonable collection fee for the collection of the taxes authorized by this**  
36 **Section.**

37 **D. (1) After payment of the collection fee as provided in Subsection C of**  
38 **this Section, the tourist commission shall retain a percentage of the proceeds of**  
39 **the taxes and shall transfer the remainder of the proceeds of the taxes to the**  
40 **economic development authority with the same boundaries as the tourist**  
41 **commission. The percentages retained by the commission and transferred to the**  
42 **authority shall be pursuant to an intergovernmental agreement between the**  
43 **commission and the authority.**

44 **(2) The tourist commission shall use the proceeds of the taxes for any**  
45 **lawful purpose for which funds of the commission may be expended.**

46 **(3) The economic development authority shall use the proceeds of the**  
47 **taxes within the boundaries of the authority for any lawful purpose for which**  
48 **funds of the authority may be expended."**