

## **RÉSUMÉ DIGEST**

**ACT 76 (HB 566)**

**2019 Regular Session**

**Garofalo**

New law authorizes the governing authority of St. Bernard Parish, subject to voter approval, to levy and collect a hotel occupancy tax not exceed \$3.00 per room per night.

New law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room 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 provide fire protection services within the parish.

Effective July 1, 2019.

(Adds R.S. 47:338.220)