

**HOUSE SUMMARY OF SENATE AMENDMENTS**

**HB 463**

**2020 Regular Session**

**Stefanski**

TAX/HOTEL OCCUPANCY: Authorizes the governing authority of the city of Crowley to levy a hotel occupancy tax

**Synopsis of Senate Amendments**

1. Add provisions amending present law relative to a sales tax levied in the city of Scott.

**Digest of Bill as Finally Passed by Senate**

Present law authorizes the city of Scott to levy sales and use tax after the proposed tax is approved by a majority of the qualified electors voting on the proposition.

Proposed law requires that any approved sales and use tax in the city of Scott shall expire in 10 years from its initial levy as provided for in the ballot proposition of the tax being voted upon.

Proposed law authorizes the city of Scott to renew the tax for 10 years subject to voter approval.

Present law requires that two-thirds of the proceeds of the tax shall be used for emergency services provided by the fire and police departments. Requires that the remaining proceeds be used for parks and recreations, cultural districts, economic development, drainage, roads, and bridges.

Proposed law requires that all proceeds of the tax be used for emergency services provided by the fire and police departments. Further requires that these proceeds be divided equally between the departments.

Proposed law repeals present law specifying the ballot language to be used.

Proposed law authorizes the governing authority of the city of Crowley, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% of the rent or fee charged for such occupancy.

Proposed 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 promote tourism, recreation, and culture, to promote economic development, and to finance the construction, maintenance, and operation of a convention and conference center and related infrastructure including the acquisition of property therefor.

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

(Amends R.S. 47:338.24.5(C) and (E); Adds R.S. 47:338.222; Repeals R.S. 47:338.24.5(F))