Regular Session, 2013

HOUSE BILL NO. 179

BY REPRESENTATIVE HENRY BURNS

TAX/HOTEL OCCUPANCY: Authorizes the Shreveport-Bossier Convention and Tourist Bureau to levy an additional hotel occupancy tax within the jurisdiction of the bureau

AN ACT

To amend and reenact R.S. 33:4574.1.1(M) and to enact R.S. 33:4574.1.1(A)(24)(c) and (d), relative to the Shreveport-Bossier Convention and Tourist Bureau; to provide relative to hotel occupancy taxes levied by the bureau; to authorize the bureau to levy an additional hotel occupancy tax, subject to the approval of certain municipal and parish governing authorities; to provide for the use of tax proceeds; to provide a duration for the authority for the additional tax; and to provide for related matters.

Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of Louisiana.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1.1(M) is hereby amended and reenacted and R.S. 33:4574.1.1(A)(24)(c) and (d) are hereby enacted to read as follows:

§4574.1.1. Occupancy taxes levied by the commissions

A. For the purposes set forth in 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 exceed the following percentages of the rent or fee charged for such occupancy:

* * *

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(24)

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(c)(i) In addition to the provisions of Subparagraphs (a) and (b) of this Paragraph, the Shreveport-Bossier Convention and Tourist Bureau may levy and collect an additional tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the bureau. The additional tax shall not exceed two and one-half percent of the rent or fee charged for such occupancy.

(ii) The levy of an additional tax pursuant to this Subparagraph shall be subject to the approval of the governing authorities of the cities of Shreveport and Bossier City and the parishes of Caddo and Bossier. The authority to levy the tax shall terminate on June 30, 2033.

(d) Taxes levied pursuant to this Paragraph shall not exceed a combined rate of seven percent.

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M.(1)(a) The Shreveport-Bossier Convention and Tourist Bureau shall dedicate and use the proceeds derived from three-quarters of one percent of the tax levied pursuant to this Section for capital improvements, repairs, and maintenance of Independence Stadium.

~~(2)~~(b) The ~~Shreveport-Bossier Convention and Tourist Bureau~~ bureau shall dedicate and use the proceeds derived from three-quarters of one percent of the tax levied pursuant to this Section for riverfront and downtown development and for the operation and maintenance of the civic center and multipurpose arena in the city of Bossier City.

(c) The bureau shall dedicate and use up to one-half of the proceeds derived from the tax levied pursuant to Subparagraph (A)(24)(c) of this Section to the Shreveport-Bossier Sports Commission for the operation and promotion of sporting

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goals and sporting activities, as it relates to sports tourism, within the jurisdiction of the bureau.

(d) The bureau shall dedicate and use up to one-half of the proceeds derived from the tax levied pursuant to Subparagraph (A)(24)(c) of this Section to the Independence Bowl Foundation for the promotion of sporting events within the jurisdiction of the bureau.

~~(3)~~(2) The commission may expend revenues for the purposes required by this Subsection by means of entering a cooperative endeavor with the governing authority of Shreveport or Bossier City, the Shreveport-Bossier Sports Commission, or the Independence Bowl Foundation, as appropriate.

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Section 2. This Act shall become effective on July 1, 2013; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2013, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Henry Burns HB No. 179

Abstract: Authorizes the Shreveport-Bossier Convention and Tourist Bureau to increase its hotel occupancy tax subject to the approval of the governing authorities of Shreveport and Bossier City and the parishes of Caddo and Bossier and provides for use of the proceeds from the tax.

Present law provides that the maximum hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Commission may levy is 4.5%.

Proposed law increases the maximum hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Commission may levy to 7% and makes the authority for the increase effective until June 30, 2033.

Proposed law provides that the additional 2.5% increase is subject to approval by the governing authorities of Shreveport and Bossier City and the parishes of Caddo and Bossier.

Present law provides for the dedication of some of the funds derived from the hotel tax to repairs and maintenance of Independence Stadium, downtown and riverfront development, and the operation and maintenance of the civic center and a multipurpose arena in Bossier City.

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Proposed law requires the bureau to dedicate a portion of the tax authorized by proposed law to the Shreveport-Bossier Sports Commission for sporting activities related to sports tourism. Further requires dedication of a portion of the tax to the Independence Bowl Foundation for the promotion of sporting events.

(Amends R.S. 33:4574.1.1(M); Adds R.S. 33:4574.1.1(A)(24)(c) and (d))

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