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## 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)]

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Barras

HB No. 326

**Abstract:** Authorizes the city of Youngsville in Lafayette Parish to levy and collect a hotel tax at a rate not to exceed 2%, subject to voter approval.

Proposed law authorizes the governing authority of Youngsville (Lafayette Parish), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% 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 fund the construction, maintenance, and operation of a multipurpose community center, economic development, and tourism.

(Adds R.S. 47:338.211)