

2015 Regular Session

HOUSE BILL NO. 216

BY REPRESENTATIVES SEABAUGH, HENRY BURNS, MIKE JOHNSON, AND
PATRICK WILLIAMS AND SENATOR BUFFINGTON

TAX/HOTEL OCCUPANCY: Provides relative to the hotel occupancy tax that the
Shreveport-Bossier Convention and Tourist Bureau is authorized to levy

1 AN ACT

2 To amend and reenact R.S. 33:4574.1.1(A)(24)(c) and (d), relative to the Shreveport-Bossier
3 Convention and Tourist Bureau; to provide relative to hotel occupancy taxes levied
4 by the bureau; to provide with respect to an additional hotel occupancy tax; to
5 provide relative to the use of tax proceeds; to provide with respect to the duration of
6 the authority for the additional tax; to provide relative to limitations; and to provide
7 for related matters.

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

11 Be it enacted by the Legislature of Louisiana:

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

14 §4574.1.1. Occupancy taxes levied by the commissions

15 A.

16 * * *

17 (24)

18 * * *

1 (c)(i) In addition to the provisions of Subparagraphs (a) and (b) of this
2 Paragraph, the Shreveport-Bossier Convention and Tourist Bureau may levy and
3 collect an additional tax upon the occupancy of hotel rooms, motel rooms, and
4 overnight camping facilities within the jurisdiction of the bureau. The additional tax
5 shall be ~~two~~ one and one half percent of the rent or fee charged for such occupancy
6 as follows:

7 (aa) Fifty percent of one cent shall be levied to support the Shreveport-
8 Bossier Sports Commission and the proceeds shall be dedicated and used as provided
9 in Subparagraph (M)(1)(c) of this Section.

10 (bb) ~~Seventy-five~~ Fifty percent of one cent shall be levied to support the
11 Independence Bowl Foundation and the proceeds shall be dedicated and used as
12 provided in Subparagraph (M)(1)(d) of this Section.

13 (cc) ~~Seventy-five~~ Fifty percent of one cent shall be levied to support the Ark-
14 La-Tex Regional Air Service Alliance and the proceeds shall be dedicated and used
15 as provided in Subparagraph (M)(1)(e) of this Section.

16 (ii) The levy of an additional tax pursuant to this Subparagraph shall be
17 subject to approval by a majority of the electors of Caddo and Bossier parishes who
18 vote on a proposition authorizing the levy of the tax. The bureau shall call an
19 election for the purpose of submitting such a proposition to the voters. The election
20 on the question of the levy of the tax shall be held at ~~the~~ an election scheduled to be
21 held in the parishes of Caddo and Bossier ~~on November 4, 2014~~. The authority to
22 levy the tax shall terminate on June ~~30, 2039~~ thirtieth of the twelfth calendar year
23 after the date of the approval of the taxation election held pursuant to this Item;
24 however, the authority to levy the tax may be renewed if approved by a majority of
25 the electors of Caddo and Bossier parishes who vote on a proposition authorizing
26 such renewal. Any election to authorize the renewal shall be called by the bureau for
27 the purpose of submitting such a proposition to the voters. The election on the
28 question of the renewal shall be held at an election scheduled to be held in the

1 parishes of Caddo and Bossier. If renewed, the term of renewal shall be as provided
2 in the proposition authorizing such renewal, not to exceed twelve years.

3 (iii) Notwithstanding the provisions of Items (i) and (ii) of this
4 Subparagraph, if an entity that receives money pursuant to Subparagraphs (M)(1)(c)
5 through (e) of this Section ceases to exist, ~~the authority to levy a tax to support such~~
6 ~~entity shall terminate and any proceeds that have not been distributed to such entity~~
7 the bureau shall continue to levy the tax that supported the entity, subject to voter
8 approval as required by Item (ii) of this Subparagraph, and the proceeds of the tax
9 shall be distributed equally to the other entities provided for in Subparagraphs
10 (M)(1)(c) through (e) of this Section.

11 (d) Taxes levied pursuant to this Paragraph shall not exceed a combined rate
12 of six ~~and one-half~~ percent.

13 * * *

14 Section 2. This Act shall become effective on July 1, 2015; if vetoed by the governor
15 and subsequently approved by the legislature, this Act shall become effective on July 1,
16 2015, 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)]

HB 216 Reengrossed 2015 Regular Session Seabaugh

Abstract: Provides relative to hotel occupancy taxes levied by the Shreveport-Bossier Convention and Tourist Bureau.

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

Present law (Act No. 674 of the 2014 R.S.) authorized the bureau to levy an additional tax that was subject to voter approval at an election to be held on Nov. 4, 2014. The voters did not approve the tax at that election, so present law does not currently authorize this additional tax. Proposed law amends the provisions of present law as contained in Act No. 674 as follows:

Present law authorized an additional hotel occupancy tax of 2%. Proposed law authorizes an additional tax of 1.5%. Proposed law reduces the amount of tax proceeds dedicated to the Independence Bowl Foundation and the Ark-La-Tex Regional Air Service Alliance to one-half of one cent each. Retains dedication of one-half of one cent to the Shreveport-Bossier Sports Commission.

Present law required the election to be held on a specific date. Proposed law authorizes the election to be held at any election scheduled to be held in Bossier and Caddo Parishes.

Present law provided for termination of the authority to levy the additional tax on June 30, 2039. Proposed law provides for termination on June 30 of the twelfth calendar year after approval of the tax by the voters but authorizes renewal of such authority. Provides that the term of renewal shall be as provided in the proposition authorizing such renewal, not to exceed 12 years.

Present law provides that if any entity that receives tax proceeds from the levy of the additional tax ceases to exist, the bureau's authority to levy a tax to support the entity shall terminate and any proceeds that have not been distributed to the entity shall be distributed equally to the remaining entities. Proposed law changes present law such that, if any entity that receives tax proceeds from the levy of the additional tax ceases to exist, the bureau shall continue to levy the tax, and the proceeds shall be distributed equally to the other entities.

Effective July 1, 2015.

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