

2026 Regular Session

SENATE BILL NO. 430

BY SENATOR JENKINS

TAX/LOCAL. Provides for the levy of hotel occupancy tax by the Shreveport-Bossier Convention and Tourist Bureau. (8/1/26)

1 AN ACT

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

7 Notice of intention to introduce this Act has been published.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 33:4574.1.1(A)(24)(c)(ii) is hereby amended and reenacted to read
10 as follows:

11 §4574.1.1. Occupancy taxes levied by the commissions

12 A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this
13 Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and
14 collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight
15 camping facilities within the jurisdiction of the commission. Such tax shall not
16 exceed the following percentages of the rent or fee charged for such occupancy:

17 * * *

1 (24)(a) * * *

2 (c)(i) * * *

3 (ii) The levy of an additional tax pursuant to this Subparagraph shall be
4 subject to approval by a majority of the electors of Caddo and Bossier parishes who
5 vote on a proposition authorizing the levy of the tax. The bureau shall call an election
6 for the purpose of submitting such a proposition to the voters. The election on the
7 question of the levy of the tax shall be held only once at a regularly scheduled
8 statewide election. The authority to levy the tax shall terminate on June thirtieth of
9 the twelfth calendar year after the date of the approval of the taxation election held
10 pursuant to this Item; however, the authority to levy the tax may be renewed if
11 approved by a majority of the electors of Caddo and Bossier parishes who vote on
12 a proposition authorizing such renewal. Any election to authorize the renewal shall
13 be called by the bureau for the purpose of submitting such a proposition to the voters.
14 The election on the question of the renewal shall be held ~~only once~~ at a regularly
15 scheduled statewide election. If renewed, the term of renewal shall be as provided
16 in the proposition authorizing such renewal, not to exceed twelve years.

17 * * *

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

DIGEST

SB 430 Engrossed 2026 Regular Session Jenkins

Present law (R.S. 33:4574.1.1) provides that for the purposes set forth in present law, a commission created pursuant to present law (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.

Proposed law retains present law.

Present law (R.S. 33:4574.1.1(A)(24)) provides that in addition to the provisions of present law, 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. Provides that the additional tax shall be one and one-half percent of the rent or fee charged for such occupancy as follows:

- (1) 50% of one cent shall be levied to support the Shreveport-Bossier Sports Commission and the proceeds shall be dedicated and used as provided in present law.

- (2) 50% of one cent shall be levied to support the Independence Bowl Foundation and the proceeds shall be dedicated and used as provided in present law.
- (3) 50% of one cent shall be levied to support the Ark-La-Tex Regional Air Service Alliance and the proceeds shall be dedicated and used as provided in present law.

Proposed law retains present law.

Present law (R.S. 33:4574.1.1) provides that the levy of an additional tax pursuant to present law shall be subject to approval by a majority of the electors of Caddo and Bossier parishes who vote on a proposition authorizing the levy of the tax. Provides that the election on the question of the levy of the tax shall be held only once at a regularly scheduled statewide election.

Present law provides that the authority to levy the tax shall terminate on June 30th of the 12th calendar year after the date of the approval of the taxation election held pursuant to present law however, the authority to levy the tax may be renewed if approved by a majority of the electors of Caddo and Bossier parishes who vote on a proposition authorizing such renewal.

Proposed law retains present law.

Present law provides that any election to authorize the renewal shall be called by the bureau for the purpose of submitting such a proposition to the voters. Provides that the election on the question of the renewal shall be held only once at a regularly scheduled statewide election. Further provides that if renewed, the term of renewal shall be as provided in the proposition authorizing such renewal, not to exceed 12 years.

Proposed law retains present law but removes the requirement that an election on the question of the renewal of the additional tax shall be held only once.

Proposed law directly benefits the Ark-La-Tex Regional Air Service Alliance (RASA), Independence Bowl Foundation and Shreveport-Bossier Sports Commission (SBSC).

Effective August 1, 2026.

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