

## RÉSUMÉ DIGEST

**ACT 609 (SB 544)**

**2018 Regular Session**

**Mills**

New law authorizes a parish tourist commission with geographic boundaries that are coterminous with a parish that has a population of not less than 65,000 nor more than 80,000 persons to levy an occupancy tax of up to 5-1/2% of the rent or fee for the room.

Defines hotel as an establishment engaged in the business of providing rooms and overnight camping facilities for dwelling, lodging, or sleeping purposes to transient guests where such establishment consists of two or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families.

Allows the parish tourist commission to levy the occupancy tax after adoption of a resolution or ordinance by majority vote of the members of the board of commissioners of the authority and after a proposition authorizing the levy of the tax has been approved by a majority of the electors of the parish.

Authorizes the parish tourist commission to contract with a certain public entity for the collection of the tax and to pay a collection fee from the proceeds of the tax.

Provides that the parish tourist commission shall retain a portion of the proceeds of the tax but must transfer a portion to the parish economic development authority as determined by an intergovernmental agreement.

Effective July 1, 2018.

(Adds R.S. 47:338.264)