

RÉSUMÉ DIGEST

ACT 345 (HB 849)

2020 Regular Session

Charles Owen

Existing law authorizes parish governing authorities, subject to voter approval, to levy hotel occupancy taxes to support the parish tourist commission. Provides that the maximum rate of the tax in Beauregard Parish is 4%.

Existing law authorizes parish tourist commissions to levy hotel occupancy taxes. Provides that the maximum rate of a tax levied by the Beauregard Tourist Commission is 4%.

Existing law provides that for each 1% of occupancy tax levied by the tourist commission in a parish, the authority for the governing authority of that parish to levy such a tax is reduced by 1%.

Existing law authorizes a tourist commission to contract with the parish or any public entity authorized to collect sales or use taxes for the collection of hotel occupancy taxes authorized by existing law.

New law authorizes the Beauregard Tourist Commission to contract with the parish sheriff for collection of occupancy taxes.

Effective upon signature of governor (June 13, 2020).

(Amends R.S. 33:4574.1.1(F)(5))