The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by James Benton.

DIGEST

SB 398 Engrossed

2024 Regular Session

Jenkins

<u>Present law</u> creates numerous tourist commissions around the state as political subdivisions. Authorizes each commission to levy and collect a hotel occupancy tax to be used for the operation of the commission and for attracting conventions and tourists.

<u>Present law</u> authorizes the Shreveport-Bossier Convention and Tourist Bureau to levy a maximum rate of four and one-half percent until 25 years after June 30, 1999.

<u>Proposed law</u> retains <u>present law</u> but extends the sunset of the maximum rate of four and one-half percent until 25 years, <u>after</u> June 30, 2024.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 33:4574.1.1(A)(24)(b))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Makes technical amendments.