

RÉSUMÉ DIGEST

ACT 592 (SB 500)

2024 Regular Session

Reese

Existing law (R.S. 33:4574.11) provides for the levy of a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping by the Southwest La. Convention and Visitors Bureau.

New law retains existing law.

Existing law provides for the imposition of local sales and use tax upon the sales of the furnishing of sleeping rooms by hotels and motels, the sales of meals, admissions to places of amusement, athletic, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement or entertainment, and parking.

New law retains existing law but prohibits a local governing authority, including a local political subdivision or school board, from levying any fee or tax on nongaming incentives or inducements granted by the holder of a riverboat license or the holder of a license to operate slot machine gaming to a patron on a complimentary basis or solely through the redemption of rewards from a loyalty rewards program, including room stays, except for taxes authorized by the Southwest La. Convention and Visitors Bureau as provided for in existing law or by express written agreement by a local governing authority and the holder of a riverboat license or the holder of a license to operate slot machine gaming.

New law provides that if nongaming incentives or inducements are granted to a patron by a licensee on a discounted basis, any local fee or taxes levied shall be limited to the actual cash portion, if any, paid by the patron and no sales and use tax shall be applied to the extent of the discount.

New law provides that there shall be no restriction upon the imposition of local sales and use taxes levied pursuant to existing law upon the purchase or upon the use by a licensee of tangible personal property, including meals and beverages, used as complimentary incentives or inducements.

New law provides that nothing shall restrict the imposition of local sales or use tax upon parking or admissions to entertainment provided on a complimentary or discounted basis, if that tax is otherwise due under existing law.

New law is interpretative and not substantive; it does not change the law or establish new rules, rights, or duties to any person.

Effective June 11, 2024.

(Adds R.S. 47:337.11.4)