

2025 Regular Session

SENATE BILL NO. 43

BY SENATOR MCMATH

TAX/LOCAL. Provides for occupancy taxes levied by the governing authority for St. Tammany Parish. (8/1/25)

AN ACT

To amend and reenact R.S. 33:4574.1.1(A)(29) and to enact R.S. 33:4574.1.1(T), relative to the St. Tammany Parish Tourist and Convention Commission; to provide for occupancy taxes levied by the commission; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1.1(A)(29) is hereby amended and reenacted and R.S. 33:4574.1.1(T) is hereby enacted to read as follows:

§4574.1.1. Occupancy taxes levied by the commissions

A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this Section, a commission created pursuant to 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. Such tax shall not exceed the following percentages of the rent or fee charged for such occupancy:

* * *

(29) St. Tammany Parish Tourist and Convention Commission, ~~three~~ **four** percent.

* * *

(T) Notwithstanding any other provision of law to the contrary, one-quarter of the monies collected by the St. Tammany Parish Tourist Convention Commission from the levy of any tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities over three percent shall be provided to the St. Tammany Parish Development District to be used for business development, attraction, and economic development marketing programs and initiatives that support St. Tammany Parish as a destination of choice for tourism, business growth and investment.

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 43 Engrossed

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McMath

Present law (R.S. 33:4574) provides that the governing authority of a tourist commission is authorized and empowered to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities with the jurisdiction of the commission.

Proposed law retains present law.

Present law (R.S. 33:4574.1.1) authorizes the governing authority of St. Tammany Parish to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the St. Tammany Parish Tourist and Convention Commission not to exceed three percent of the rent or fee charged for such occupancy.

Proposed law authorizes the commission to increase the occupancy taxes from three percent to four percent.

Proposed law provides that one-quarter of the monies collected by the St. Tammany Parish Tourist Convention Commission from the levy of any tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities over three percent shall be provided to the St. Tammany Parish Development District to be used for business development, attraction and economic development marketing programs and initiatives that support St. Tammany Parish as a destination of choice for tourism, business growth and investment.

Effective August 1, 2025.

(Amends R.S. 33:4574.1.1(A)(29); adds R.S. 33:4574.1.1(T))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Local and Municipal Affairs to the original bill

1. Authorizes the governing authority of St. Tammany Parish to increase the occupancy taxes of hotel rooms, motel rooms, and overnight camping facilities from three percent to four percent.
2. Provides for the use of certain funds collected by the St. Tammany Parish Tourist Convention Commission.