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## DIGEST

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HB 48 Reengrossed

2025 Regular Session

Glorioso

**Abstract:** Authorizes the governing authority of the city of Slidell to levy and collect a hotel occupancy tax at a rate not to exceed 2%, subject to voter approval.

Proposed law authorizes the governing authority of the city of Slidell, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 2% of the rent or fee charged for such occupancy.

Proposed law requires that the tax be paid by the person who exercises or is entitled to occupancy of the hotel room at the time the rent or fee for occupancy is paid. Authorizes the governing authority to contract with any public entity authorized to collect sales or use taxes for the collection of the hotel occupancy tax. Requires that the proceeds of the tax be used to fund recreational facilities in the city of Slidell or other tourism-related initiatives set forth in the tax proposition.

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

(Adds R.S. 47:338.265)

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Municipal, Parochial and Cultural Affairs to the original bill:

1. Reduce the maximum hotel occupancy tax rate from 5% to 2%.
2. Require that the proceeds of the tax be used to fund recreational facilities in the city of Slidell or other tourism-related initiatives set forth in the tax proposition.

### The House Floor Amendments to the engrossed bill:

1. Change the definition of the word "hotel" to have the same definition as provided in present law (R.S. 47:301(6)).