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## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, 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)]

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HB 114 Original

2026 Regular Session

Walters

**Abstract:** Authorizes the governing authority of the town of Blanchard to levy and collect a hotel occupancy tax at a rate not to exceed 1%, subject to voter approval.

Proposed law authorizes the governing authority of the town of Blanchard, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 1% 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 deposited in the general fund of the town and be used solely for public purposes within the town.

Effective July 1, 2026.

(Adds R.S. 47:338.227)