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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)]

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DIGEST

SB 406 Engrossed

2026 Regular Session

Owen

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 two percent 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 the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:338.265)