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)]

Henry Burns HB No. 179

Abstract: Authorizes the Shreveport-Bossier Convention and Tourist Bureau to increase its hotel occupancy tax subject to the approval of the governing authorities of Shreveport and Bossier City and the parishes of Caddo and Bossier and provides for use of the proceeds from the tax.

Present law provides that the maximum hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Commission may levy is 4.5%.

Proposed law increases the maximum hotel occupancy tax that the Shreveport-Bossier Convention and Tourist Commission may levy to 7% and makes the authority for the increase effective until June 30, 2033.

Proposed law provides that the additional 2.5% increase is subject to approval by the governing authorities of Shreveport and Bossier City and the parishes of Caddo and Bossier.

Present law provides for the dedication of some of the funds derived from the hotel tax to repairs and maintenance of Independence Stadium, downtown and riverfront development, and the operation and maintenance of the civic center and a multipurpose arena in Bossier City. Proposed law requires the bureau to dedicate a portion of the tax authorized by proposed law to the Shreveport-Bossier Sports Commission for sporting activities related to sports tourism. Further requires dedication of a portion of the tax to the Independence Bowl Foundation for the promotion of sporting events.

(Amends R.S. 33:4574.1.1(M); Adds R.S. 33:4574.1.1(A)(24)(c) and (d))