DIGEST

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Brown HB No. 232

Abstract: Authorizes the Grant Parish Tourist Commission to levy an additional 10% tax upon the occupancy rate of hotels and motels within the jurisdiction of the commission.

<u>Present law</u> creates tourist commissions, and similar entities with various names, as special taxing districts in many of the state's parishes for the purpose of attracting conventions and tourists to their respective jurisdictions. Authorizes such commissions to levy hotel occupancy taxes to fund such activities and sets the maximum tax rate for each commission.

<u>Present law</u> authorizes the Grant Parish Tourist Commission to levy a 2% tax upon the occupancy rates of hotels and motels within the jurisdiction of the commission.

<u>Proposed law</u> increases the maximum rate that the commission is authorized to levy by 10%.

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

(Amends R.S. 33:4574.1.1(A)(11))