

~~Section 2 This Act shall become effective on July 1, 2014; if vetoed by the governor and~~
subsequently approved by the legislature, this Act shall become effective on July 1, 2014, or on
the day following such approval by the legislature, whichever is later.

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)]

Danahay

HB No. 1051

Abstract: Authorizes the governing authorities of certain municipalities to levy and collect a hotel tax at a rate not to exceed 2%, subject to voter approval.

Proposed law authorizes the governing authority of any municipality with a population of not less than 3,000 persons and not more than 3,215 persons, 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 for such lawful purposes as are determined by the governing authority of the respective municipality.

Effective July 1, 2014.

(Adds R.S. 47:338.212)