

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 255 by Representative Ortego

TAX/HOTEL OCCUPANCY: Authorizes the governing authority of the city of Carencro to levy a hotel occupancy tax

Synopsis of Senate Amendments

1. Deletes requirement that the proceeds of the hotel tax be used to fund the construction and maintenance of water and sewer infrastructure; provides instead that such proceeds shall be used to fund infrastructure related to economic development and tourism promotion.

Digest of Bill as Finally Passed by Senate

Proposed law authorizes the governing authority of Carencro (Lafayette Parish), subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 4% 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 economic development, the promotion of tourism, and related infrastructure within the city.

(Adds R.S. 47:338.212)