## SLS 15RS-15

## ORIGINAL

2015 Regular Session

SENATE BILL NO. 11

BY SENATOR LONG

TAX/LOCAL. Authorizes the Sabine Parish Tourist and Recreation Commission to levy additional occupancy taxes on hotel rooms, motel rooms, and camping facilities if approved by parish voters. (8/1/15)

1	AN ACT
2	To amend and reenact R.S. 33:4574.1.1(A)(23), relative to the Sabine Parish Tourist and
3	Recreation Commission; to provide relative to occupancy taxes of hotel rooms, motel
4	rooms, and overnight camping facilities levied by the commission; to authorize the
5	commission to levy an additional occupancy tax of hotel rooms, motel rooms, and
6	overnight camping facilities, subject to the approval of voters in Sabine Parish; to
7	provide for the use of tax proceeds; and to provide for related matters.
8	Notice of intention to introduce this Act has been published.
9	Be it enacted by the Legislature of Louisiana:
10	Section 1. R.S. 33:4574.1.1(A)(23) is hereby amended and reenacted to read as
11	follows:
12	§4574.1.1. Occupancy taxes levied by the commissions
13	A. * * * *
14	(23)(a) Sabine Parish Tourist and Recreation Commission, three percent.
15	(b) In addition to taxes authorized by Subparagraph (a) of this
16	Paragraph, the Sabine Parish Tourist and Recreation Commission may levy an
17	additional two percent tax if the levy of the additional tax is approved by a

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	majority of the electors of Sabine Parish who vote on a proposition authorizing
2	the levy of the tax. The tourist and recreation commission may call an election
3	for the purpose of submitting such a proposition to the voters. The proceeds of
4	the tax authorized by this Subparagraph shall be used for recreational and
5	tourism marketing.
6	* * *

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michael Bell.

	DIGEST	
SB 11 Original	2015 Regular Session	Long

<u>Present law</u> provides that the maximum occupancy tax of hotel rooms, motel rooms, and overnight camping facilities that the Sabine Parish Tourism and Recreation Commission may levy is three percent.

<u>Proposed law</u> retains <u>present law</u> and further authorizes the commission to levy an additional two percent occupancy tax. Provides that the combined tax cannot exceed five percent.

<u>Proposed law</u> provides that the proceeds of the tax shall be used for recreational and tourism marketing.

Effective August 1, 2015.

(Amends R.S. 33:4574.1.1(A)(23))