

2017 Regular Session

SENATE BILL NO. 83

BY SENATOR BARROW

PARISHES. Provides for a hotel occupancy tax in East Baton Rouge Parish. (gov sig)

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AN ACT

To amend and reenact R.S. 33:4574.1.1(A)(6) and to repeal R.S. 47:338.217, relative to East Baton Rouge Parish; to provide relative to Visit Baton Rouge; to provide relative to occupancy taxes of hotel rooms, motel rooms, and overnight camping facilities levied by the commission; to authorize the commission to levy an additional occupancy tax of hotel rooms, motel rooms, and overnight camping facilities; to provide for the use of additional tax proceeds; and to provide for related matters.

Notice of intention to introduce this Act has been published.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:4574.1.1(A)(6) is hereby amended and reenacted to read as follows:

§4574.1.1. Occupancy taxes levied by the commissions

A. For the purposes set forth in this Subsection or Paragraph (F)(3) of this Section, a commission created pursuant to R.S. 33:4574(B) is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the jurisdiction of the commission. Such tax shall not exceed the following percentages of the rent or fee charged for such occupancy:

* * *

(6)(a) Visit Baton Rouge, four percent subject to the provisions of Subsection L of this Section. Notwithstanding any provision of law to the contrary, the aggregate rate of occupancy taxes levied by all commissions in East Baton Rouge Parish shall not exceed the rates authorized by this Paragraph.

(b) In addition to taxes authorized by Subparagraph (a) of this Paragraph, Visit Baton Rouge may levy an additional two percent tax upon the paid occupancy of hotel rooms located within East Baton Rouge Parish, but not located within the municipalities of Baker, Central, or Zachary or the area within the boundaries of the Baton Rouge North Economic Development District. Fifty percent of the proceeds of the tax shall be used to fund the Baton Rouge River Center and fifty percent of the proceeds of the tax shall be used to fund Visit Baton Rouge.

* * *

Section 2. R.S. 47:338.217 is hereby repealed.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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

DIGEST

SB 83 Original

2017 Regular Session

Barrow

Present law provides that the maximum occupancy tax of hotel rooms, motel rooms, and overnight camping facilities that Visit Baton Rouge may levy is four percent.

Proposed law retains present law and further authorizes Visit Baton Rouge to levy an additional two percent occupancy tax upon the paid occupancy of hotel rooms located within East Baton Rouge Parish, but not located within the municipalities of Baker, Central, or Zachary or the area within the boundaries of the Baton Rouge North Economic Development District.

Proposed law provides that proceeds from the additional two percent shall be divided with 50% of the proceeds shall be used to fund the Baton Rouge River Center and 50% percent

of the proceeds shall be used to fund Visit Baton Rouge.

Present law provides for the governing authority of East Baton Rouge Parish to levy and collect a two percent rent or fee charged for the occupancy of hotel rooms located within the boundaries of the parish, with the exception of hotel rooms located in the municipalities of Baker, Central, Zachary, and the area within the boundaries of Baton Rouge North Economic Development District. Present law further provides that the tax is imposed by ordinance adopted by the governing authority.

Proposed law repeals present law.

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

(Amends R.S. 33:4574.1.1(A)(6); repeals R.S. 47:338.217)