

RÉSUMÉ DIGEST

ACT 310 (SB 83)

2017 Regular Session

Barrow

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

New law retains prior 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.

New law provides for an election before levy of the additional tax. Voter approval shall be by a majority of the electors residing in that portion of East Baton Rouge Parish that is affected.

New law provides that proceeds from the additional two percent shall be divided with 50% of the proceeds shall be used to fund the Raising Cane's River Center and 50% percent of the proceeds shall be used to fund Visit Baton Rouge.

Prior law provided 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. Prior law further provided that the tax is imposed by ordinance adopted by the governing authority.

New law repeals prior law.

Effective upon signature of the governor (June 16, 2017).

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