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## DIGEST

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Johnson

HB No. 412

**Abstract:** Statutorily substitutes the city of Bunkie, in lieu of a certain population range, as the taxing authority authorized to levy and collect a hotel occupancy tax.

Present law authorizes the governing authority of a municipality with a population between 4,150 and 4,250, subject to voter approval, to levy and collect a hotel occupancy tax. Provides that such tax shall not exceed 5% of the rent or fee charged for such occupancy.

Proposed law retains present law but specifies that the provisions of present law apply to the city of Bunkie rather than to the governing authority of a municipality with a population between 4,150 and 4,250.

Proposed law specifies legislative intent to substitute Bunkie for municipalities in a certain population range and not to authorize an additional tax or require additional voter approval for a tax levied under present law.

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

(Amends R.S. 47:338.210(A)(1), (B), (C), and (D))