

Regular Session, 2012

SENATE BILL NO. 562

BY SENATOR PERRY

SPECIAL DISTRICTS. Provides relative to the tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities levied and collected by the Abbeville Film and Visitors Commission District. (gov sig)

AN ACT

To amend and reenact R.S. 33:9039.124(A)(1) and (4), relative to the tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities levied and collected by the Abbeville Film and Visitors Commission District; to terminate the tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities with the district; to authorize the district to collect and levy a one percent tax, subject to voter approval; 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. 33:9039.124(A)(1) and (4) are hereby amended and reenacted to read as follows:

§9039.124. Funding of the district

A.(1)~~(a)~~ **Except as provided in Subparagraph (b) of this Paragraph,** The **the** district, through the board, is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. Such tax shall not exceed two percent of the rent or fee charged for such occupancy.

**(b)(i) The tax authorized in Subparagraph (a) of this Paragraph shall terminate on December 31, 2012.**

**(ii) The district, through the board, may levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district as provided in Paragraph (4) of this Subsection, on and after January 1, 2013. This tax shall not exceed one percent of the rent or fee charged for such occupancy.**

\* \* \*

(4) The district, through the board, shall impose the hotel occupancy tax by ordinance or resolution **subject to approval by a majority of the electors in the district who vote thereon in an election held for that purpose.** The board may provide in the ordinance or resolution necessary and appropriate rules and regulations for the imposition, collection, and enforcement of the hotel occupancy tax.

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Section 2. 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.

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

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#### DIGEST

Perry (SB 562)

Present law authorizes the Abbeville Film and Visitors Commission District ("district") to collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. Such tax shall not exceed two percent of the rent or fee charged for such occupancy.

Proposed law terminates the two percent tax collected by the district on December 31, 2012.

Proposed law authorizes the district, through the board, to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district, subject to approval by a majority of the electors in the district on or after January 1, 2013. This tax shall not exceed one percent of the rent or fee charged for such occupancy.

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

(Amends R.S. 33:9039.124(A)(1) and (4))