

Prior law authorized the Vermilion Parish Tourist Commission ("commission") to levy and collect an additional three percent tax on occupancy of hotel rooms, motel rooms, and overnight camping facilities.

Prior law provided that two-thirds of the monies collected from the additional three percent tax shall be used to fund recreation programs for all youth in Vermilion Parish and provides for its allocation.

Prior law provided that one-third of the monies collected from the additional three percent tax shall be dedicated for the promotion of tourism, including advertisements promoting festivals and other events within Vermilion Parish and provides for its allocation.

New law terminates the additional three percent tax authorized by prior law and provides that allocation of the tax provided for in prior law is effective until December 31, 2012.

New law provides that effective January 1, 2013, the tourist commission 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 subject to approval by a majority of the voters residing in the parish voting in favor of the tax. The tax shall not exceed two percent of the rent or fee charged for such occupancy.

New law allocates the additional two percent tax provided for in new law.

Effective upon signature of the governor (June 7, 2012).

(Amends R.S. 33:4574.1.1(Q)(1); adds R.S. 33:4574.1.1(Q)(2)(g) and (3))